# IV-B Year-End Closing-Prepare Automated Governmental Fund Reports

This chapter discusses the CALSTARS automated year-end process for the electronic transmittal of year-end financial data for Governmental Cost Funds (including those with fund source B - legal basis bond funds). The chapter provides the requirements for participation in the automated process and detailed instructions for preparation and submission of automated governmental fund reports.

Use of the automated year-end process is optional; CALSTARS departments may choose to participate and transmit reports for some or all of their Governmental Cost Funds.

### **OVERVIEW OF THE AUTOMATED YEAR-END PROCESS**

The CALSTARS automated year-end process allows departments to electronically transmit year-end financial data to the State Controller's Office (SCO) in lieu of preparing and submitting Reports No. 1, 2, 3, 5, and 15. A hardcopy of the DB3 SCO/CALSTARS Auto Year End Report replaces these reports.

NOTE:

Departments participating in automated year-end for the first time are required to prepare and submit Reports No. 1, 3, and 5 to the SCO in addition to electronically transmitting year-end financial data. They are also required to prepare and retain Reports No. 2 and 15 for potential questions from the SCO.

The Automated Year-End Report Checklist is designed to be used throughout the automated year-end process. The checklist is displayed in Exhibit IV-B-23 at the end of this chapter or can be accessed on the Internet at <a href="http://www.dof.ca.gov/html/calstars/calsdocs/optools/autoyearendchecklist.pdf">http://www.dof.ca.gov/html/calstars/calsdocs/optools/autoyearendchecklist.pdf</a>.

The automated portion of the year-end process begins after standard adjusting entries have been entered and final FM 13 reconciliations are completed. Departments request preliminary DB3 and G02 Reports to begin the process. The department enters a series of applicable automated year-end transactions and corrects all edit messages to finalize the report. The final report is electronically transmitted to the SCO in lieu of Reports No. 1, 2, 3, 5 and 15. A signed certification letter is then sent to the SCO along with the required attachments to complete the process. The following steps are required to complete automated year-end statements:

O Complete Section 1 of the Automated Year-End Report Checklist.

- Request a preliminary DB3 Report (Blank report period option) and a G02 Report.
- ☑ Identify automated year-end transaction codes (TC 750-760) that need to be posted for Prepayments to Architecture Revolving Fund (ARF) (Subsidiary 0602), adjustments to SCO, pending BRs, reimbursable encumbrances, and special reporting on fund level accruals for GL 3400, GL 3500 and GL 3730.
- Post automated year-end transaction codes in FM13. These entries only affect the DB3 Report.
- Request final DB3 Report (N report period option) and identify records that have fatal edit messages and cannot be transmitted.
- Resolve all edit messages displayed on the lower left hand side of the DB3 Report.
- Order and review final DB3 Report (**Blank** report period option).
- Complete Section 2 of the Automated Year-End Report Checklist.
- Request remaining CALSTARS reports (G02, Q26, B06, G05) needed for year-end financial statements.
- Complete the Q26 (Report No. 4), Report No. 14, and Report No. 22.
- Complete Section 3 of the Automated Year-End Report Checklist.
- ◆ Transmit data electronically to the SCO through the Command F.2, SCO Year-End Data Transfer screen.
- Receive CALSTARS system generated CSYDB3-X Reports.
- Prepare certification letter.
- Annotate any adjustments to SCO displayed on the CSYDB3-1 Report and cross reference to the supporting Transaction Request form(s).
- Assemble the year-end package with the certification letter, supporting documentation (if applicable), CSYDB3-1 Report, and other required reports.
- Complete Section 4 of the Automated Year-End Report Checklist.
- Submit year-end package to SCO by the deadline.

The remainder of this chapter provides detailed information about each of the steps listed above.

#### PARTICIPATION INFORMATION

By May 31, first year participating departments must contact the CALSTARS Hotline at (916) 327-0100 or e-mail <a href="mailto:HOTLINE@dof.ca.gov">HOTLINE@dof.ca.gov</a> to notify CALSTARS that they intend to participate in the automated year-end process.

Ongoing participants are not required to contact CALSTARS. Refer to the definition below for clarification of 'ongoing' participants.

**Ongoing participants** – departments that have participated in the automated year-end process last fiscal year **and** successfully transmitted at least one Governmental Cost Fund **or** received a 'No Data To Transmit' message on the **F.2** screen.

CALSTARS will inform the SCO which departments plan to participate in the automated process. Contact the CALSTARS Hotline at (916) 327-0100 for questions regarding participation criteria.

### Other Considerations For Participation In The Automated Year-End Process

- Prior to April 30 departments must verify the SCO Account Segment is correctly established on their Appropriation Symbol (AS) Table records for all active fiscal years. Refer to CALSTARS Procedures Manual (CPM) Volume 2, Chapter IV-AS, Appropriation Symbol Table for instructions regarding the establishment of the SCO Account Segment.
- Departments must use unique document numbers for each accrual or adjustment that includes a **Subsidiary**. This can be accomplished by changing the Document Number Suffix for each transaction. If the same suffix is used on all entries, the entries overlay each other causing general ledger subsidiaries to be out of balance with document file subsidiaries. The document will show the classification data from the last entry making it difficult to trace and audit entries.
- Item 14 (SCO Year-End FTP) on the CALSTARS Security Form (Form 95) must be authorized for all staff that need to view or select funds for transmittal to the SCO. The department's CALSTARS Security Officer must submit new or revised security forms to the CALSTARS Security Administrator at the Department of Finance. The department's CALSTARS Security Officer may contact the CALSTARS Hotline at (916) 327-0100 for further assistance.
- If the following applies to any fund within a department, the year-end financial data for the applicable fund may not be transmittable:
  - The department does not use Program 99 for the Clearing Account.

- The department does not use Element 02 for Distributed Administration.
- A fund is budgeted with Program 00, Element 00, or Component 000.A fund is recorded at the SCO by sub fund, but the sub fund is not established in the D23 Fund Detail Table or the activity is not recorded in CALSTARS by Fund Detail.
- The last day departments may transmit automated year-end data is August 19, 2009. To meet SCO's July 31, 2009 year-end financial reporting deadline for submitting General Fund, Feeder Funds, Economic Uncertainty Funds, and the Budget Stabilization Account, departments must transmit year-end data by July 30, 2009. August 19, 2009 is the last day to transmit. Departments must prepare and submit a complete set of manual year-end statements for funds that cannot be transmitted by August 19, 2009.
- ☼ Departments participating in automated year-end for the first time are required to prepare and submit Reports No. 1, 3, and 5 to the SCO in addition to electronically transmitting year-end financial data. They are also required to prepare and retain Reports No. 2 and 15 for potential questions from the SCO.

**NOTE**: Departments are not required to prepare Reports No.1, 2, 3, 5 and 15 if they are **ongoing** participants.

➡ Beginning in early July, the Menu option F.2: Monthly and Special Processes – SCO Year-End Data Transfer screen will display a listing of each department's eligible Governmental Cost Funds. The fund must appear on the F.2 screen in order to transmit electronic year-end statements.

#### Prior to the Automated Year-End Process

Prior to beginning the automated year-end process, departments must complete all other steps in the regular year-end process:

- Post all accruals and adjustments in FM 13 in accordance with Chapters II and III.
- Complete all final FM 13 reconciliations, including appropriation, other detail accounts (e.g., Revenue), and general ledger (GL).

#### COMPLETE SECTION 1 OF THE AUTOMATED YEAR-END REPORT CHECKLIST.

#### REQUEST THE PRELIMINARY DB3 REPORT AND A G02 REPORT

The first step in the automated year-end process is to request the preliminary DB3 Report and a G02 Report. These reports are retained for reference until all fatal edit messages on the DB3 Report are resolved.

The DB3 Report is available beginning in early July and may be requested with one of three report period options below:

**Blank** – All records are shown on the report.

**T** – Only transmittable records are shown on the report.

**N** – Only non-transmittable records are shown on the report.

The first time the DB3 Report is requested, it should be requested with a **Blank** report period option to include activity for all accounts.

The DB3 Report consists of the following three sections:

- Fund Level Accruals
- Appropriation Adjustments and Accruals
- General Ledger Account Verification

#### **Fund Level Accruals Section**

The Fund Level Accruals section of the DB3 Report displays fund-level only accruals by GL account (e.g., GL 1319-Deferred Receivables, GL 3730-Uncleared Collections). This section of the report is typically only one page. It will not include accruals for appropriations or other detail accounts, such as revenue. An example of the Fund Level Accruals section of the DB3 Report prior to the posting of the automated year-end TCs is displayed in Exhibit IV-B-1. Detailed information on the DB3 Report is available in Volume 6 of the CPM.

### **Appropriation Adjustments and Accruals Section**

The Appropriation Adjustments and Accruals section of the DB3 Report displays adjustments and accruals for each detail appropriation and other detail accounts, e.g., Revenue. This section of the report will normally be one page per appropriation or other detail account, and the information should tie to the department's final FM 13 CALSTARS/SCO Appropriation Reconciliations. An example of the Appropriation Adjustments and Accruals section of the DB3 Report prior to the posting of the automated year-end TCs is displayed in Exhibit IV-B-2.

### **General Ledger Account Verification Section**

The GL Account Verification section of the DB3 Report is a trial balance of accruals and adjustments similar to a G02 Report. This section of the report is typically one page. It can be used to identify some of the automated year-end transactions required when the Fund Level Accruals section of the DB3 Report is not balanced. Compare GL 3400, GL 3500, and GL 3730 with the G02 Report to determine the adjustment(s) needed (TC 755 or TC 756).

The GL Account Verification section contains only balances for the real GL accounts that represent accruals and adjustments to SCO, such as GL 1110 General Cash. It does **not** include accounts already recorded by SCO such as:

- GL 1210 Deposits in SMIF
- GL 1730 Prepayments to Other Funds or Appropriations

**NOTE**: Prepayments to the ARF (Subsidiary 0602) must be reported to SCO by posting TC 750.

- Nominal accounts (GL 8000 Revenue through GL 9891 Refunds to Reverted Appropriations)
- Any other general ledger account that would not be reported on the manual year-end statement Report No. 1 Report of Accruals (Forms 571A and 571B).

Below is a list of general ledger accounts, most commonly displayed on the GL Account Verification section of the DB3 Report. These GL Accounts should reconcile with the G02 Report, Post-Closing Trial Balance before the automated year-end transactions are posted:

GL Account	Description
1110	General Cash
1130	Revolving Fund Cash
1190	Cash on Hand
1311	Accounts Receivable Abatements
1312	Accounts Receivable Reimbursements
1313	Accounts Receivable Revenue
1315	Accounts Receivable Dishonored Checks
1319	Accounts Receivable Other
1380	Contingent Receivables
1400*	Due From Other Funds or Appropriations
1500*	Due from Other Governments

1600	Provision for Deferred Receivables
1710	Expense Advances
3010	Accounts Payable
3020	Claims Filed
3110*	Due to Other Funds or Appropriations
3210	Due to Federal Government
3220	Due to Local Government
3290	Due to Other Governmental Entities
3730	Uncleared Collections

\*NOTE: The DB3 GL Account Verification section displays GL 1400,

GL 1500, and GL 3110 at the same level shown on the

G02 Report, Pre-Closing Trial Balance.

GL 1600-Provision for Deferred Receivables will not reconcile to the G02 Report, Post-Closing Trial Balance if the transactions to record subsidiaries (TC 593) were posted with incorrect amounts. Refer to the G02 Report, Subsidiaries on File section for related error messages. Entries posted with TC 593 must be corrected in order to balance to the G02 Report prior to transmitting year-end data to the SCO.

There are no edit messages associated with this section, but several footnotes may be displayed at the bottom of the page. Detailed explanations of the footnotes are noted below:

### FOOTNOTE D: AMOUNTS WILL NOT RECONCILE TO G02 ONCE AUTO YE TC'S POST

After input of the automated transaction codes (TC 750 – 760), GL accounts 1400, 3110, 3400, and 5330 on the DB3 Report may no longer reconcile to the G02 Report.

### FOOTNOTE E: GL 55XX MAY OR MAY NOT RECONCILE TO THE G02 REPORT

The amount shown in the Fund Balance (GL 55XX) on the DB3 GL Verification page will not necessarily agree with the G02 Report, Post-Closing Fund Balance. The DB3 Report uses this account as a balancing figure to net the debits and credits depending on the other GL accounts displayed or not included, (i.e., GL 1730-Prepayments).

### FOOTNOTE F: DEPARTMENTS MUST REPORT PREPAY TO ARF (AUTO YEAR END TC 750)

This footnote appears after departments have posted automated year-end TC 750 to report GL 1730-Prepayments to the Other Funds and appropriations and GL 5330-Reserve for Prepaid Items (Subsidiary 0602).

An example of the GL Account Verification page of the DB3 Report prior to posting the automated year-end transactions is displayed in Exhibit IV-B-3.

#### **EXHIBIT IV-B-1** CSTARDB3 AUTOMATED SCO YEAR-END REPORT FUND LEVEL ACCRUALS SECTION PRIOR TO POSTING AUTOMATED TC'S

\*\*\*\*\*\* RUN:07/25/09 TIME:06:00

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/09

FUND LEVEL ACCRUALS: 

SCO ACCOUNT: ORG FUND SUB-FD

> 9990 0001

CALSTARS: ORG SEC FUND FD-DTL

9990 0001

	GL ACCT/	GENERAL LEDGER	
	SUBSIDIARY	AMOUNT	BALANCE
CURRENT YEAR ACCRUALS:			
GENERAL CASH	1110	314,885.48	
REVOLVING FUND CASH	1130	26,364.03	
ACCOUNTS RECEIVABLE OTHER	1319	920,279.57	
PROVISION FOR DEFERRED REC / A/R - OTHER	1600.1319	920,279.57-	
DUE TO OTHER FUNDS	3114.0094	644.00-	
UNCLEARED COLLECTIONS	3730	193,805.48-	
TOTAL ACCRUALS LESS REVOLVING FUND			120.436.00*

120,436.00

REPORT EDIT MESSAGE:

FATAL - FUND LEVEL ACCRUALS NOT BALANCED\*

\* NOTE: Automated year-end TC 755 must be entered to record GL 3400 Advance Collections not remitted to SCO. Automated year-end TC 750 must be entered to record ARF. Exhibit IV-B-22 displays the report after the automated year-end TCs are posted.

#### **EXHIBIT IV-B-2** CSTARDB3 AUTOMATED SCO YEAR-END REPORT APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION PRIOR TO POSTING AUTOMATED TC'S

\*\*\*\*\*\* RUN:07/25/09 TIME:06:00

DEPARTMENT OF AIR QUALITY (9990) AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/09

*****	*****	*****	*****	****	*****	*****	****	****	*****	*****	*****	****	*****	****	*****	****** PA	GE 14
	TION ADJUST																
**************************************	**************************************	FUND 0001	SUB-FD	EY 2008	REF 001	CAT	****	****	PGM 10	***** ELEM	COMP	TASK	REV-ACCT	AT D	****** CT C	*****	*****
CALSTARS:	ORG SEC 9990	FUND 0001	FD-DTL	EY 2008	REF 001	CAT	OBJ	OD	PGM 10	ELEM	COMP	TASK	SOURCE	AT 00			M ******
						G	L ACC	T/	В	UDGET/	ADJUST	'	RECE	CPT/			
						SU	BSIDI	ARY		ADVA	NCE		DISBURS	SEMEN	T	BALAN	CE
ACCOUNT BALAN	CE PER STAT	E CONT	ROLLER'S	OFFIC	E RECORI	os:				23,30	3,658.	00-	14,862	2,525	.39	8,441	,132.61-
REVERSE PY AD	JUSTMENTS T	o sco									0.	00		0	.00		0.00
REVERSE PY AC	CRUALS										0.	00		0	.00		0.00
APPLY: CURRE	NT YEAR ADJ	USTMEN	TS TO SC	:O:													
TOTAL ADJ	USTMENTS										0.	00		0	.00		0.00
APPLY: CURRENT YEAR ACCRUALS:																	
ACCOUNTS PA	YABLE					301	.0				0.	00	1,267	7,070	.53	1,267	,070.53
DUE TO OTHE	R APPNS					311	.5				0.	00	1,385	729	.73	1,385	,729.73
TOTAL ACC	RUALS										0.	00	2,652	2,800	.26	2,652	,800.26
PENDING BUDGE	T REVISIONS	;									0.	00		0	.00		0.00
SCO ADJUSTED	BALANCE							10									
BALANCE PER C	ALSTARS									23,30	3,658.	00-	17,518	3,288	.65	5,785	,369.35-
ENCUMBRANCE	S					301	.0				0.	00	1,267	7,070	.53		0.00

REPORT EDIT MESSAGE:

FATAL - OUT OF BALANCE BY \$ 2,963.00\*

\*NOTE: Automated year-end TC 753 must be entered to record the current year adjustments to SCO. Automated year-end TC 759 must be entered to record the amount of net encumbrances funded by reimbursements. Exhibit IV-B-22 displays the report after the automated year-end TCs are posted.

#### **EXHIBIT IV-B-3** CSTARDB3 AUTOMATED SCO YEAR-END REPORT GENERAL LEDGER ACCOUNT VERIFICATION SECTION PRIOR TO POSTING AUTOMATED TC'S

\*\*\*\*\*\* RUN:07/25/09 TIME:06:00

DEPARTMENT OF AIR QUALITY (9990) AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/09

	EDGER ACCOUNT VERIFICATION:	********	******	******
D:	0001 GENERAL FUND			
GL ACCT	DESCRIPTION	DEBITS	CREDITS	
1110	GENERAL CASH	381,790.28	0.00	
1130	REVOLVING FUND CASH	26,364.03	0.00	
1190	CASH ON HAND	50.00	0.00	
1311	ACCOUNTS/REC - ABATEMENTS	204.00	0.00	
1312	ACCOUNTS RECEIVABLE - REIMBURSEMENTS	880.00	0.00	
1319	ACCOUNTS RECEIVABLE OTHER	920,279.57	0.00	
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	6,848,694.78	0.00	D
1500	DUE FROM OTHER GOVERNMENTS	1,185.00	0.00	
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	920,279.57	
1710	EXPENSE ADVANCES	7,263.10	0.00	
3010	ACCOUNTS PAYABLE	0.00	2,823,618.29	
3020	CLAIMS FILED	0.00	311,448.99	
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	11,191,625.11	D
3730	UNCLEARED COLLECTIONS	0.00	193,805.48	
55XX	FUND BALANCE	7,254,066.68	0.00	E

FOOTNOTE D: AMOUNTS WILL NOT RECONCILE TO G02 ONCE AUTO YE TC'S POST FOOTNOTE E: GL 55XX MAY OR MAY NOT RECONCILE TO THE GO2 REPORT; REFER TO CPM VOLUME 7, CHAPTER IV-B FOR CLARIFICATION

NOTE: This report does not include GL 1730, GL 3400, and GL 5330, which are shown on the GO2 Report in Chapter IV-A. Fund balance, GL 55XX, is recomputed to balance the debit and credit columns on this report and will not reconcile to Fund Balance on the G02 Report. Exhibit IV-B-22 displays the report after the automated year-end TCs are posted.

#### **IDENTIFY AND POST AUTOMATED YEAR-END TRANSACTION CODES**

After the preliminary DB3 Report is ordered, the applicable automated year-end transaction codes (TC 750 –760) are posted. The automated year-end TCs post only to the DB3 Report and the History File. They do not post to any other CALSTARS files and are not visible on any other standard CALSTARS year-end (PY) reports. These transactions are used to provide information required by the SCO for year-end reporting purposes only. They do not impact the data already recorded in CALSTARS, and do not need to be reversed in the new year.

Exhibit IV-B-4 displays the automated year-end TCs, their GL impact, and the source of posting information. The TCs are listed in the order they are most frequently used. For additional details regarding these TCs, refer to CPM Volume 5 at <a href="http://www.dof.ca.gov/html/calstars/Procedure/procedure.htm">http://www.dof.ca.gov/html/calstars/Procedure/procedure.htm</a>.

Below are the items or situations that require the department to post automated year-end transactions to finalize their automated statements:

- Prepayments to ARF (Subsidiary 0602), (previously reported in the manual statements on Report No. 1).
- Adjustments to SCO appropriations and other detail accounts (previously reported in the manual statements on Report No. 3).
- Pending Budget Revisions (previously reported in the manual statements on Report No. 5) or other Budget Adjustments required for reporting purposes.
- Net encumbrances funded by reimbursements (previously reported in the manual statements on Report No. 1).
- ♣ Fund level adjustments/accruals for Advance Collections (GL 3400), Liabilities for Deposit (GL 3500), and Uncleared Collections (GL 3730) (previously reported in the manual statements on Report No. 1). Include unremitted amounts only.

**NOTE**: Automated year-end transactions are not reversed in the new year. Do **not** enter these transactions in auto-reverse batch numbers A01-A99.

Exhibits IV-B-5 through IV-B-7 are reference guides for the DB3 Report after the automated year-end TCs are posted. Exhibits IV-B-5 and IV-B-6 display the effect of the automated year-end TCs. Exhibit IV-B-7 compares the DB3 Report to manually prepared year-end reports in Chapter IV-A.

Exhibit IV-B-22 displays a complete DB3 Report after the automated year-end TCs are posted. The financial information displayed on the DB3 Report ties to the manually prepared statements displayed in Chapter IV-A.

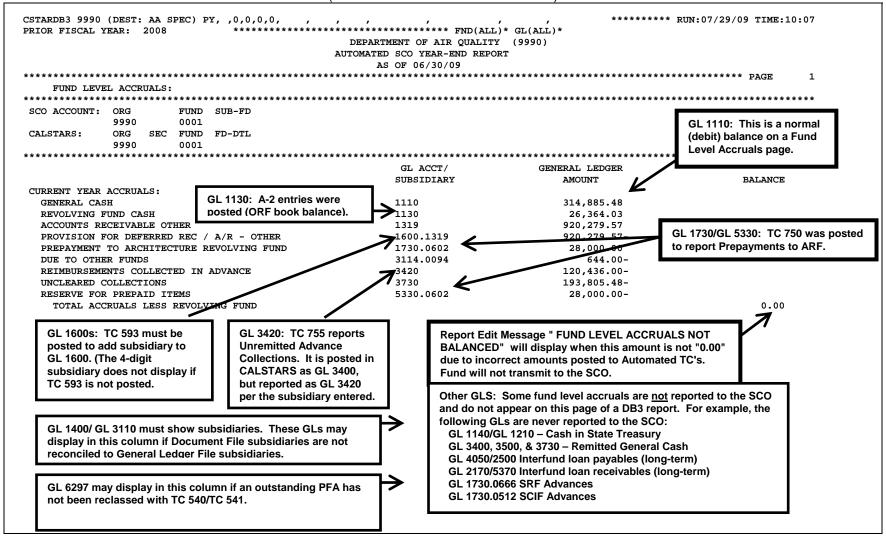
### EXHIBIT IV-B-4 AUTOMATED YEAR-END TRANSACTION CODES

Subject	тс	GL Acct	Purpose/ Instructions	Information Source
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND (ARF)	750	Dr 1730 Cr 5330	To report Prepayments to Architecture Revolving Fund (ARF) in GL 1730, and the Reserve for Prepayments to ARF in GL 5330, not recorded by SCO. Enter Subsidiary <b>06020000</b> .	G02 Report – Subsidiaries On File GL 1730, Subsidiary <b>06020000</b> .
ADJUSTMENTS TO SCO –	753	Dr 6990 Cr 3110	To record adjustments to SCO impacting GL 3110 for appropriations/other detail accounts. Enter valid Subsidiary. Enter Source for Revenue adjustments.	SCO reconciliations
APPROPRIATION ITEMS	754	Dr 1400 Cr 6990	To record adjustments to SCO impacting GL 1400 for appropriations/other detail accounts. Enter valid Subsidiary. Enter Source for Revenue adjustments.	SCO reconciliations
	757	N/A	To post BRs increasing expenditure/operating transfer out appropriations and BRs decreasing reimbursement appropriations. Departments should use TC 011, TC 030 etc. to post all BRs to CALSTARS. Do not post pending BRs with TC 050 or TC 051.	SCO reconciliations and Budget Revision document
PENDING BRs			TC 757 is also used to retain a budget for outstanding claim schedules against reverting appropriations that will be paid by SCO in the new fiscal year.	
			Do not use TC 757 for revenue accounts.	
	757R	N/A	To post BRs decreasing expenditure/operating transfer out appropriations and BRs increasing reimbursement appropriations. Departments should use TC 011, TC 030 etc. to post all BRs to CALSTARS. Do not post pending BRs with TC 050 or TC 051.	SCO reconciliations and Budget Revision document
			Do not use TC 757R for revenue accounts.	

### EXHIBIT IV-B-4 (Continued) AUTOMATED YEAR-END TRANSACTION CODES

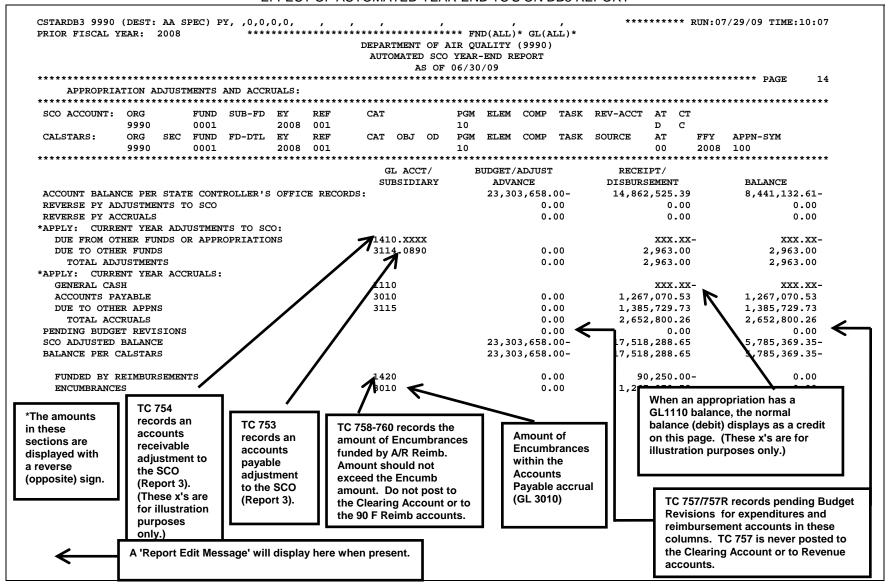
Subject	TC	GL Acct	Purpose/ Instructions	Information Source
NET ENCUMBRANCES	758, 759, 760	Dr 1312, 1400, 1500 Cr 6990	To report the amount of Net Encumbrances funded by Reimbursements on the ultimate expenditure appropriations. Do not post these TCs to a Clearing Account or Category 90, Reimbursements account. Post these TCs to the applicable expenditure appropriation for the amount of the reimbursement receivables.	CALSTARS reports or internal spreadsheet
GL 3400 ADVANCE COLLECTIONS	755 Dr 6990 Cr Input 3400		To report cash not remitted to the SCO and cash remitted but not receipted by the SCO for Advance Collections. GL 3400 must be reported at year-end; and the DB3 Report does not initially include GL 3400. Enter Subsidiary 34100000 or 34200000.	GL 3400 reconciliation
GL 3500 LIABILITIES FOR DEPOSIT	756	Dr Input 3500 Cr 6990	To reduce the amount to be reported for GL 3500, Liabilities for Deposit, by the amount of cash that SCO has already receipted. The DB3 Report initially includes the total GL 3500. This TC reduces GL 3500 to the unremitted/unreceipted amount. Enter Subsidiary 35100000.  NOTE: This entry is only required when GL 3500, Liabilities for Deposit have been remitted to SCO.	GL 3500 reconciliation
GL 3730 UNCLEARED COLLECTIONS	756	Dr Input 3730 Cr 6990	To reduce the amount to be reported for GL 3730, Uncleared Collections by the amount of cash that SCO has already receipted. The DB3 Report initially includes the total GL 3730. This TC reduces GL 3730 to the unremitted/unreceipted amount.  NOTE: This entry is only required when GL 3730, Uncleared Collections have been remitted to SCO.	GL 3730 reconciliation

# EXHIBIT IV-B-5 REFERENCE GUIDE FOR CSTARDB3 AUTOMATED SCO YEAR-END REPORT FUND LEVEL ACCRUALS SECTION (AFTER POSTING AUTOMATED TC'S)



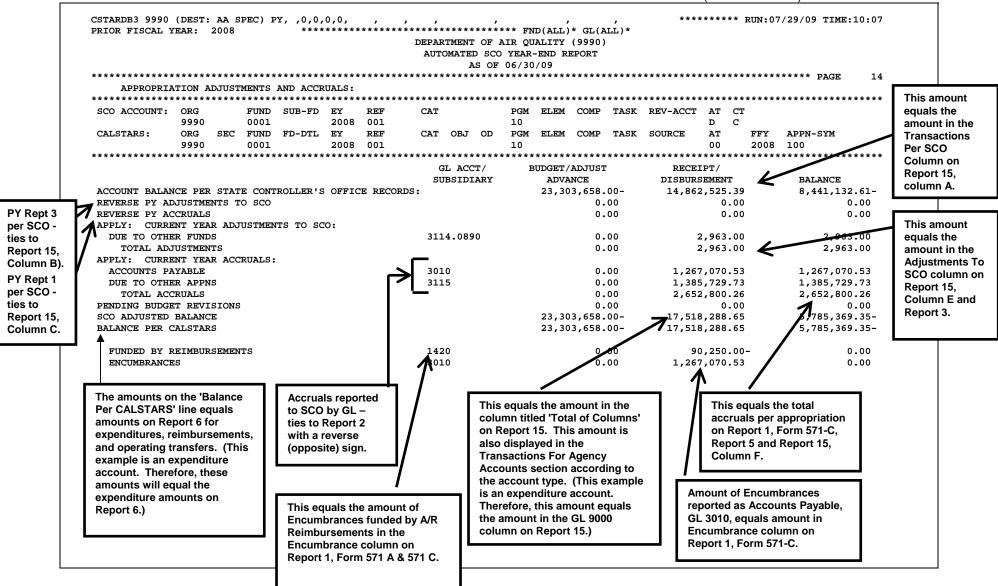
#### **EXHIBIT IV-B-6**

#### REFERENCE GUIDE FOR CSTARDB3 AUTOMATED SCO YEAR-END REPORT APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION (AFTER POSTING AUTOMATED TC'S) EFFECT OF AUTOMATED YEAR-END TC'S ON DB3 REPORT



#### **EXHIBIT IV-B-7**

## REFERENCE GUIDE - CSTARDB3 AUTOMATED SCO YEAR-END REPORT APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION AFTER POSTING AUTOMATED TC'S) COMPARISON OF DB3 REPORT TO MANUALLY PREPARED YEAR-END REPORTS (CHAPTER IV-A)



#### **RESOLVE EDIT MESSAGES ON THE DB3 REPORT**

After automated year-end transactions are posted, departments should request the DB3 Report (**N** report period option) to resolve fatal edit messages.

### **Resolve Edit Messages - Fund Level Accruals Section**

Edit messages display on the lower left-hand side of the report. These edit messages are fatal (except for report edit message "Subsidiary Not In DT-32 Table") and must be cleared before automated year-end data can be transmitted to the SCO.

In addition, subsidiary balances display if the general ledger subsidiary balances on the G02 or S01 Reports do not reconcile to the document file subsidiary balances on the D09 or D10 Reports. Although no error messages are associated with this out-of-balance condition, these subsidiaries should not appear on the Fund Level Accruals page.

A listing of the edit messages displayed in the Fund Level Accruals section of the DB3 Report and the corresponding explanations are shown in Exhibit IV-B-8.

Examples of the Fund Level Accruals page with fatal errors and out of balance subsidiaries are shown in Exhibit IV-B-9.

### EXHIBIT IV-B-8 EDIT MESSAGES FOR FUND LEVEL ACCRUALS

Edit Message	Explanation/Action Required
GL 1110 OR GL 1130 HAS ABNORMAL BALANCE	GL 1110 and/or GL 1130 have abnormal credit balances on the Fund Level Accruals page. Make necessary corrections, if appropriate. If an abnormal balance truly exists as of June 30, year-end data for the fund cannot be transmitted electronically and manual year-end statements must be prepared.
GL 1600 REQUIRES SUBSIDIARY	All amounts in GL 1600 must be reclassed using TC 593.
SUBSIDIARY DOES NOT CONTAIN A VALID FUND PER D22 TABLE	Review the Subsidiary. Correct the transaction containing the invalid fund number in the subsidiary or contact the CALSTARS Hotline if a fund needs to be established in the statewide D22 Fund Table.
SUBSIDIARY NOT IN D32 TABLE	Review the Subsidiary. Correct the transaction containing the invalid subsidiary or establish the subsidiary in the D32 Subsidiary Table. Ensure that valid Subsidiaries are established in the D32 Subsidiary Table. For example, the valid Subsidiaries for GL 3400 are 34100000, 34200000, and 34300000. Refer to CPM Volume 1, Chapter V, General Ledger Account Structure for additional information.
GENERAL LEDGER NOT IN D31 TABLE	Review the GL for validity. The GL must be included in the Uniform Codes Manual. Correct the transaction containing the invalid GL or contact the CALSTARS Hotline if a GL needs to be established in the statewide D31 GL Table.
FUND LEVEL ACCRUALS NOT BALANCED	Incorrect amounts were posted with the special automated year-end TCs, TCs were posted in error, or one or more TCs were not posted as follows:  TC 755 to record unremitted GL 3400-Advance Collections. The DB3 Report does not initially reflect the GL 3400 amount.
	TC 756 to reduce GL 3500-Liabilities for Deposit to the unremitted amount. The DB3 Report initially reflects the total GL 3500 amount.
	TC 756 to reduce GL 3730-Uncleared Collections, to the unremitted amount. The DB3 Report initially reflects the total GL 3730 amount.
GL 6297 MUST BE RECLASSIFIED TO GL 1400 OR GL 3110	This is the balance of GL 6297 from the G01 or G02 Reports with signs reversed. GL 6297 must be reclassified to GL 1400 or GL 3110. For information on reclassifying GL 6297, refer to Chapter III, section <i>Record Year-end PFA</i> .

### EXHIBIT IV-B-9 DB3 FUND LEVEL ACCRUALS PAGE WITH FATAL ERRORS

CSTARDB3 9990 PRIOR FISCAL			Y, ,0,0,0,0,0000 *******	., , , , , , , , , , , , , , , , , , ,	FND(000 QUALITY END REP	1) GL(ALL)* (9990)	UN:07/11/09 TIME:15:24
******	*****	*****	*****	*******	*****	*********	****** PAGE 1
	EL ACCRUAL						
********			******	*******	****	*********	******
SCO ACCOUNT:	ORG 9990	0001	SUB-FD				
CALSTARS:	ORG SE	C FUND	FD-DTL				
*****			*****	******	*****	********	******
				GL ACCT	,	GENERAL LEDGER	
				SUBSIDIA	ĽΥ	AMOUNT	BALANCE
CURRENT YEAR	ACCRUALS:						
GENERAL CAS	SH			1110	В	22,906.79-	
REVOLVING 1	FUND CASH			1130		431,639.49	
ACCOUNTS R	ECEIVABLE	DISHONOR	RED CHECKS	1315		129.42-	
ACCOUNTS R	ECEIVABLE	OTHER		1319		3,658,389.56	
CONTINGENT				1380		60,149.19	
PROVISION 1		RED RECEI	VABLES	1600	C	3,718,409.33-	
DUE TO OTH				3114.0094	ŀ	137,931.53-	
UNCLEARED (				3730		269,003.38	
ALLOCATION	CLEARING	ACCOUNT		6297	D	711,915.42-	
TOTAL ACC	CRUALS LES	S REVOLV	ING FUND				603,750.36-
REPORT EDIT I	MESSAGE:						
B: FATAL -	GL 1110 O	R 1130 H	IAS AN ABNORMAL I	BALANCE			
C: FATAL -	GL 1600 R	EQUIRES	SUBSIDIARY				
D: FATAL -	GL 6297 M	IUST BE R	ECLASSIFIED TO	L 1400 OR GL3110			
FATAL - FUI	ND LEVEL A	CCRUALS	NOT BALANCED				

#### **Explanation of Error Messages:**

B: FATAL - GL 1110 OR 1130 HAS AN ABNORMAL BALANCE: GL 1110 has a credit balance.

C: FATAL - GL 1600 REQUIRES SUBSIDIARY: TC 593 has not been entered to add subsidiaries to GL 1600 for A/R-Dishonored Checks, A/R-Other, and Contingent Receivables.

D: FATAL – GL 6297 MUST BE RECLASSIFIED TO GL 1400 OR GL3110: At year-end, GL 6297 must be reported as a "Due To" or "Due From" accrual. TC 540 or TC 541 has not been entered to reclassify GL 6297 to GL 1400 or GL 3110. This is the balance of GL 6297 from the G01 or G02 Reports with signs reversed.

FATAL - FUND LEVEL ACCRUALS NOT BALANCED: The totals of the fund level accruals, less the amount of the Revolving Fund must equal zero. An out of balance condition may be due to incorrect amounts posted to Automated TCs or incorrect postings to CALSTARS.

## EXHIBIT IV-B-9 (Continued) DB3 FUND LEVEL ACCRUALS PAGE WITH OUT OF BALANCE SUBSIDIARIES

### General ledger subsidiary balances do not reconcile to the document file subsidiaries

CSTARDB3 9990 PRIOR FISCAL Y			Y, ,0,0,0,0,0,0	01, , ***********************************	ND(0001) GL(ALL)* JALITY (9990)	***** RUN:07/11/09 TIME:15:24
				AUTOMATED SCO TEAR-EI		
******	*******	*****	*****		; ************	****** DAGE 1
	L ACCRUALS					PAGE I
			*****	******	*******	*******
SCO ACCOUNT:	ORG	FIIND	SUB-FD			
500 110000111	9990	0001	505 15			
	3330	0001				
CALSTARS:	ORG SEC	FUND	FD-DTL			
	9990	0001				
******	******	*****	*****	*******	********	*******
				GL ACCT/	GENERAL LEDGER	
				SUBSIDIARY	AMOUNT	BALANCE
CURRENT YEAR						
GENERAL CAS				1110	444,453.23	
REVOLVING F				1130	31,639.49	
ACCOUNTS RE			ED CHECKS	1315	46,122.00	
ACCOUNTS RE				1319	550,633.29	
CONTINGENT		S		1380	60,149.19	$\neg$
DUE FROM OT				1400.0367	1,301,487.10	
DUE FROM OT				1400.0427	895.37	
DUE FROM OT				1400.0588	4,597,617.53	
DUE FROM OT				1420	5,900,000.00-	
ACCOUNTS RE			ED CHECKS	1600.1315	46,122.00-	
ACCOUNTS RE				1600.1319	550,633.29-	
CONTINGENT				1600.1380	60,149.19-	
REVENUE COI			i	3410 3730	175,449.85-	
UNCLEARED C			TNG FIRE	3/30	269,003.38-	0.00
TOTAL ACC	RUALS LESS	KEVOLV	ING FUND			0.00
				1	hown on the Fund Lovel A	

Although no error messages are shown, subsidiary information is shown on the Fund Level Accruals page of the DB3 Report if the general ledger subsidiary balances do not reconcile to the document file subsidiaries. CALSTARS compares the general ledger subsidiary balances on the G02 or S01 Reports to the document file subsidiaries on the D09 or D10 Reports. The Fund Level Accruals page of the DB3 Report displays the difference between the two files:

DB3 Report	<b>GL</b> Subsidiary	G02/S01 Report	D09/D10 Report	Differences shown on DB3
1400.0367	1400 03670000	1,313,714.97	12,227.87	1,301,487.10
1400.0427	1400 04270000	240,054.33	239,158.96	895.37
1400.0588	1400 05880000	174,119,275.72	169,521,658.19	4,597,617.53
1420	1400 00010000	4,300,000.00	10,200,000.00	-5,900,000.00

### Resolve Edit Messages – Appropriation Adjustments and Accruals Section

Edit messages display on the lower left-hand side of the report and can be either fatal or warnings. Fatal edit messages create non-transmittable records. All fatal edit messages for the fund must be cleared before year-end data can be transmitted to the SCO. A listing of the edit messages and the corresponding explanations are displayed in Exhibit IV-B-10.

Warning edit messages will not prevent the fund's data from being transmitted to SCO; therefore, they only appear on DB3 Reports requested at **Blank** report period option. They should, however, be reviewed to determine if corrective action is needed. Warning messages typically issued for the following conditions **do not** require any further action:

Acceptable Warning Messages	Condition
OUT OF BALANCE BY \$	Reverting appropriations when SCO posts entries to revert the funds as of June 30 and the department does not post the SCO RV reversion document in CALSTARS.
	Prior year receipt accounts such as revenue, refunds to reverted appropriation and operating transfers-in containing a prior year accrual reversal.
	Revenue accounts containing a prior year accrual that was posted by SCO but no activity appears in the "Balance per CALSTARS' line of the DB3. This occurs when no new activity was recorded in CALSTARS during the year.
HAS SCO DATA; NO CALSTARS DATA FOUND	Expenditure appropriations containing a prior year accrual recorded by SCO but no activity appears in the "Balance per CALSTARS' line of the DB3. This occurs when the appropriation balance was fully expended (zero) in the prior year. No ending appropriation balance rolled forward during YEC and no new activity was recorded in CALSTARS during the year.

Examples of the Appropriation Adjustments and Accruals pages with acceptable warning messages are displayed in Exhibit IV-B-11.

Warning messages on the following accounts are **not acceptable** and require further corrective action:

- Prior-prior year revenue.
- Prior-prior year refunds to reverted appropriations.
- Old CALSTARS accounts (no corresponding SCO account) with residual appropriation balances.
- Invalid Account Type 97 (ORF) records.

The DB3 Report may display fatal edit messages that cannot be resolved for the following types of accounts even though the accrual information is correct and the account is reconciled to SCO. These accounts require a 'Transmit Authorization' override of the fatal edit to allow transmission of the data to SCO:

- Fixed expenditure accounts or continuous appropriations that do not have a budget posted in the Budget/Adjust Column on the Agency Reconciliation Report.
- Prior year receipt accounts such as revenue, refunds to reverted appropriation and operating transfers-in that contain both a prior year accrual reversal and a current year accrual.
- Reverted appropriations with an outstanding claims filed accrual. The outstanding claims filed accrual, GL 3020, may be recorded in a reverting appropriation if SCO agrees to open the appropriation and pay the claim schedule(s) in July. The SCO RV reversion document must be posted in CALSTARS. The ending SCO adjusted balances, the balance per CALSTARS and the over-expended amount will equal the outstanding claims filed accrual.
- Expenditure appropriations with an Element 02 that is not a Distributed Administration appropriation.

Examples of the Appropriation Adjustments and Accruals pages requiring a Transmit Authorization override are displayed in Exhibit IV-B-12.

Departments with these types of fatal edit messages should contact the CALSTARS Hotline to discuss the account and request an override of the fatal edit. A copy of the DB3 Report and the SCO Tab Run displaying the account must be faxed to (916) 449-5723 or emailed Hotline at <a href="https://hotsp.ncbi.nlm.nih.gov/HOTLINE@dof.ca.gov">HOTLINE@dof.ca.gov</a> for evaluation and approval of the override. Once approved, the DB3 Report can be ordered immediately to verify the override of the fatal edit message. The DB3 Report will reflect the override of the fatal edit as follows:

- ◆ The DB3 Report ordered at the N report option will no longer display the account containing the fatal edit message.
- The DB3 Report ordered at the **Blank** or **T** report option will display 'Warning' before the edit message and 'Transmit Authorized' after the edit message.
- The system generated CSYDB3-1 and CSYDB3-2 Reports received after successful transmission to SCO will display 'Warning' before the edit message and 'Transmit Authorized' after the edit message.

### EXHIBIT IV-B-10 EDIT MESSAGES FOR APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION

Edit Message	Edit Severity	Explanation/Action Required
OUT OF BALANCE BY	Warning	The amount of the SCO Adjusted Balance and Balance per CALSTARS do not agree. This record will <b>not</b> stop the transmittal if the account has <b>no</b> accruals or adjustments, e.g., PY revenue or a reverting appropriation.
\$	Fatal	The amount of the SCO Adjusted Balance and Balance per CALSTARS do not agree. If the account has accruals or adjustments, this fund's data will <b>not</b> transmit until the problem is corrected. Review SCO reconciliations. Refer to the <i>Resolve Edit Messages – Appropriation and Accruals</i> section in this chapter.
APPROPRIATION IS OVER-EXPENDED	Warning	Budgetary expenditures exceed the appropriation budget. This record will <b>not</b> stop the transmittal if the account has <b>no</b> accruals or adjustments.
	Fatal	Budgetary expenditures exceed the appropriation budget or the Clearing Account is not zero. Review the SCO reconciliations. Refer to the Resolve Edit Messages – Appropriation and Accruals section in this chapter.
GL 1110 OR GL 1130 HAS ABNORMAL BALANCE	Fatal	GL 1110 and/or GL 1130 have credit (abnormal) balances. Make necessary corrections, if appropriate. If abnormal balance exists, year-end data for this fund cannot be electronically transmitted.
SUBSIDIARY NOT IN D32 TABLE	Warning	Review the Subsidiary for validity. Correct the transaction containing the invalid subsidiary or establish the subsidiary in the D32 Subsidiary Table. Ensure that valid subsidiaries are established in the D32 Subsidiary Table. For example, valid Subsidiaries for GL 1500 are 1510, 1540 and 1590. Refer to CPM Volume 1, Chapter V, General Ledger Account Structure for additional information.
SUBSIDIARY DOES NOT CONTAIN A VALID FUND PER D22 TABLE	Fatal	Review the Subsidiary for validity. Ensure that the fund is valid and established in the statewide D22 Fund Table.
GENERAL LEDGER NOT IN D31 TABLE	Fatal	Review the GL for validity. The GL must be included in the Uniform Codes Manual. Correct the transaction containing the invalid GL or contact the CALSTARS Hotline if a GL needs to be established in the statewide D31 GL Table.
GL 1600 REQUIRES SUBSIDIARY	Fatal	All amounts in GL 1600 must be reclassed using TC 593.

### EXHIBIT IV-B-10 (Continued) EDIT MESSAGES FOR APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION

Edit Message	Edit Severity	Explanation/Action Required
HAS CALSTARS DATA; NO SCO DATA FOUND	Warning	The SCO Account and the SCO Account Segment on the AS Table record are not in agreement, or
		No record has been established by SCO, or
		CALSTARS has appropriation balances not present on the SCO Agency Reconciliation Report, e.g., appropriation reversion not recorded in CALSTARS.
		Review the SCO Agency Reconciliation Report, the AS Table record, or the DB2 Report to confirm the account coding.
HAS SCO DATA; NO CALSTARS DATA FOUND	Warning	The SCO Account and the SCO Account Segment on the AS Table record are not in agreement, or
		No activity has been recorded in CALSTARS.
		Review the SCO Agency Reconciliation Report, the AS Table record, or the DB2 Report to confirm the coding of the account.
	Warning	The CALSTARS SCO account segment on the AS Table is blank. This record will <b>not</b> stop the transmittal to SCO if the account has
NO COO ACCT OF CHENT ON AC TABLE		<b>no</b> accruals or adjustments.
NO SCO ACCT SEGMENT ON AS TABLE	Fatal	The CALSTARS SCO account segment on the AS Table is blank.
		If the account has accruals or adjustments, the fund's data will <b>not</b> transmit until the problem is corrected.
		Review the AS Table record and add the SCO Account segment.
ENCUMBRANCES FOR GL/SUBSID EXCEEDS CY ACCRUALS FOR GL/SUBSID	Warning	Amounts entered with special automated year-end transactions – (TC 758 – 760) to report encumbrances funded by A/R reimbursements exceed the amount of the Encumbrances for GL 3010 line of the Appropriation Adjustments and Accruals page. TC 758 – 760 should be posted to the appropriations that incur reimburseable expenditures, never to the Clearing Account (Program 99) or to the Reimbursement account (Category 90).

### EXHIBIT IV-B-10 (Continued) EDIT MESSAGES FOR APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION

Edit Message	Edit Severity	Explanation/Action Required
GL 6297 MUST BE RECLASSIFIED TO GL 1400 OR GL 3110	Fatal	GL 6297 must be reclassified to GL 1400 or GL 3110. For information on reclassifying GL 6297, refer to Chapter III, section <i>Record Year-End PFA</i> .
ACCRUALS NOT ALLOWED IN A REVERTING APPROPRIATION	Fatal	Accruals cannot be reported in a reverting appropriation and must be reversed or liquidated. In certain circumstances, SCO may agree to open a reverting appropriation and pay an outstanding claim schedule in July. In those cases, GL 3020, Claims Filed may be reported in a reverting appropriation and a transmit authorization must be requested to override the fatal error.

The final SCO RV reversion document to zero the ending balance of a reverting appropriation was not posted. The out-of-balance amount will be the SCO RV reversion document amount.

### SCO Tab Run showing RV document and the appropriation balance with a zero balance:

MAIL CODE: 9990	TATE CONTROLLERS OFFICE	PAGE NO: 7577
REPORT NO: FC-320-01-P	ENCY RECONCILIATION REPORT	PROCESS DATE: 06-30-2009
AGENCY: 9990 DEPARTMENT OF AIR QUALTIY	PERIOD ENDING 06-30-2009	
FEDERAL		
FUND YR REF/ITM CATALOG CA PG EL COM TSK T SOU	CE ACCT DATE ENAC'	IMENT ENCUMBRANCE REVERSION
DATE POSTING REFDESCRIPTION	- LAST ACT Y	EAR CHAPTER STATUTE AVAIL.DATE DATE
	BUDGET/ADJUSTMENTS	ADVANCES EXPEND/REVENUE AVAIL/UNREALIZE
0001000 2006 001 30 D	06-20-2009	
ITEM DESC B/A IT. 9990-001-0001		1 47/06 2006 06-30-2007 06-30-2009
(2)-AIR QUALITY WORKFORCE		
BEGIN BALANCE	199,064.25-	55,916.25 143,148.00
06-30-2009 24-RV060076	143,148.00	143,148.00-
ENDING BALANCE	55,916.25-	55,916.25

### DB3 Report showing the ending balance of the CALSTARS appropriation is the SCO RV reversion document amount:

CSTARDB3 9990 (DESPRIOR FISCAL YEAR:		PY, ,	0,1,0,0	********* D	EXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	R QUALITY (99 CAR-END REPORT	990)	, LL)*	****** RUN:	08/22/09 TIME:18:43
*****	*****	****	****	*****			*****	****	*******	***** PAGE 1
APPROPRIATION	ADJUSTMENT	S AND	ACCRUALS	3:						11102
****		****	****	- * * * * * * * * * * * *	******	*****	*****	****	******	*****
SCO ACCT:ORG 9990	FUND SFD 0001	ENY 2006	REF 001	CAT	PG-EL-CMP-TSK 30	REV-ACCT AT	C CT			
CALSTARS:ORG SEC 9990	FUND FD 0001 ******	ENY 2006 ****	REF 001	C-OB-DTL	PG-EL-CMP-TSK 30	SOURCE AT 00	FFY 2006	AS 003	APPROPRIATION GENERAL FUND PROG 30	
					GL ACCT/	BUDGET/	ADJUST	,	RECEIPT/	
					SUBSIDIARY	ADVAI	ICE		DISBURSEMENT	BALANCE
ACCOUNT BALANCE P	ER STATE CO	NTROLL	ER'S OF	FICE RECORD	os:	5!	5,916.	25-	55,916.25	0.00
REVERSE PY ADJUST	MENTS TO SC	0					0.	00	0.00	0.00
REVERSE PY ACCRUA						5.5	5,916.	25	55,916.25-	0.00
APPLY: CURRENT Y		ENTS T	o sco:							
TOTAL ADJUSTM							0.	00	0.00	0.00
APPLY: CURRENT Y		s:								
TOTAL ACCRUAL	-							00	0.00	0.00
PENDING BUDGET RE								00	0.00	0.00
SCO ADJUSTED BALA								00	0.00	0.00
BALANCE PER CALST	AKS					14:	3,148.	00-	0.00	143,148.00-
REPORT EDIT MESSA WARNING - OUT O		Υ \$	14:	3,148.00						

A prior year revenue account with a prior year revenue accrual reversal. The out-of-balance amount will be the prior year revenue accrual.

CSTARDB3 9990 PRIOR FISCAL Y		AA SP 008	PEC) P			, *****			*****				, LL)*	***	****	*** ]	RUN:08	3/22/09 TIME:	18:43
									F OF AII	~		,							
							AUTOMA		OF 06/		REPOR	.1							
*****	*****	****	****	*****	****	*****	*****				*****	*****	****	*****	***	***	****	**** PAGE	7
APPROPRIA	ATION ADS	JUSTM	ENTS	AND ACCR	UALS:	*****	*****	***	*****	*****	*****	*****	*****	*****	***	***	*****	*****	****
SCO ACCOUNT:	ORG 9990		FUND 0001	SUB-FD	EY 2007	REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCT 0125600	AT R				
CALSTARS:	ORG 5	-	FUND 0001	FD-DTL	EY 2007	REF 980	CAT	01	BJ OD	PGM	ELEM	COMP	TASK	SOURCE 125600	AT RR		FFY 2007	APPN-SYM 802	****
								GL Z	ACCT/	E	UDGET/	ADJUST		RECEI	PT/				
							S	UBS:	IDIARY		ADVA	NCE		DISBURS	EMEN	JT		BALANCE	
ACCOUNT BALAN	ICE PER S	STATE	CONT	ROLLER'S	OFFIC	E RECOR	RDS:					0.	00	614	,553	3.67	_	614,553	.67-
REVERSE PY AD	JUSTMENT	TS TO	SCO									0.	00		C	0.00		0	.00
REVERSE PY AC APPLY: CURRE		ADJU	ISTMEN	TS TO SC	:O:						74	4,598.	25-	744	,598	3.25		0	.00
TOTAL ADJ		S										0.	00		C	0.00		0	.00
TOTAL ACC		ACCI	· CLIAUS									0.	0.0		(	0.00		0	.00
PENDING BUDGE		IONS										0.				0.00			.00
SCO ADJUSTED											74	4,598.		130	,044			614,553	
BALANCE PER C	CALSTARS											0.		130	,044	1.58		130,044	.58
REPORT EDIT M WARNING - C		ALANC	E BY	\$	744,5	98.25-													

Refunds to reverted appropriation with a prior year accrual reversal. The out-of-balance amount will be the prior year accrual.

	YEAR: 2008		***	****		DEPARTM AUTOMAT	****** MENT OF TED SCO AS OF	AIR YEAR	QUAL R-END	ITY (9	990)	LL)*						
******	*****	*****			*****	*****	*****	****	****	****	*****	*****	******	****	****	****	***** PAGE	6
APPROPRIA	ATION ADJUS	CMENTS	AND ACCR	UALS:	*****	******	*****	****	****	*****	*****	*****	******	****	****	*****	******	*****
SCO ACCOUNT:	ORG 9990	FUND 0001	SUB-FD	EY 2007	REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCT 0500000	AT R				
CALSTARS:	ORG SEC	FUND 0001	FD-DTL	EY 2007	REF 980	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE 570000	AT RR		FFY 2007	APPN-SYM 808	
******	******	*****	*****	*****	*****		L ACCT	* * * * * /	×××× B	XXXXXX	ADJUST	*****	RECE	**** FDT:/	****	*****	*****	*****
							JBSIDIA			ADVA			DISBURS	,	T		BALANCE	
ACCOUNT BALAN	ICE PER STAT	TE CONT	ROLLER'S	OFFIC	E RECORI	os:					0.	00	6	5,510	0.42	_	6,510	).42-
REVERSE PY AI	JUSTMENTS ?	ro sco									0.	00		(	0.00		C	0.00
REVERSE PY AC											2,612.	28-	2	2,612	2.28		(	0.00
APPLY: CURRE TOTAL ADJ		JUSTMEN	TS TO SC	:0:							Ω	00		(	0.00		(	0.00
	ENT YEAR ACC	RUALS:									٠.	00		,				
TOTAL ACC	CRUALS										0.	00		(	0.00		C	0.00
PENDING BUDGE	ET REVISIONS	3									0.	00		(	0.00		C	0.00
SCO ADJUSTED BALANCE PER C											2,612. 0.	28- 00		3,898 3,898			6,510 3,898	
REPORT EDIT M					12.28-													

Revenue account with a prior year accrual that was posted by SCO. No new activity was recorded in CALSTARS during the year and no amounts will show in the Balance per CALSTARS line.

									T OF AI SCO YE	~									
							AU I OMA.		OF 06/		, KEFOR	.1							
. * * * * * * * * * * * *	*****	****	****	*****	****	*****	****				*****	****	*****	*****	****	***	****	***** PAGE	23
APPROPRIA	ATION AD	JUSTM	MENTS	AND ACCE	UALS:														
******	*****	****	*****	******	*****	******	*****	***	*****	*****	*****						****	*****	*****
SCO ACCOUNT:	ORG 9990		0001	SUB-FD	EY 2007	REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCT 0114500					
	9990		0001		2007									0114500	R	Q			
CALSTARS:	ORG S	SEC	FUND	FD-DTL	EY	REF	CAT	OI	BJ OD	PGM	ELEM	COMP	TASK	SOURCE	AT		FFY	APPN-SYM	
*****	*****	****	****	*****	*****	*****	****	***	*****	*****	*****	****	*****	******	****	***	****	*****	*****
									ACCT/	E	UDGET/		Г	RECE	,				
							St	UBS:	IDIARY		ADVA	NCE		DISBURS	SEMEN	IΤ		BALANCE	
ACCOUNT BALAN	ICE PER S	STATE	CONT	ROLLER'S	OFFIC	CE RECOR	DS:					0 .	.00	628	8,865	.36-	-	628,86	5.36-
				ROLLER'S	OFFIC	CE RECOR	DS:						.00	628		5.36- 0.00	-		5.36- 0.00
REVERSE PY AC	JUSTMENT CCRUALS	rs to	) SCO			CE RECOR	DS:				62		.00			0.00	-	•	
REVERSE PY AC REVERSE PY AC APPLY: CURRE	OJUSTMENT CCRUALS ENT YEAR	rs to	) SCO	ROLLER'S		CE RECOR	DS:				62	0. 88,865	.00		0 8,865	0.00 5.36	-	·	0.00
REVERSE PY AC REVERSE PY AC APPLY: CURRE TOTAL ADJ	OJUSTMENT CCRUALS ENT YEAR JUSTMENTS	rs to ADJU	SCO JSTMEN	TS TO SC		CE RECOR	DS:				62	0. 88,865	.00		0 8,865	0.00	-	·	0.00
REVERSE PY AC REVERSE PY AC APPLY: CURRE TOTAL ADJ APPLY: CURRE	DJUSTMENT CCRUALS ENT YEAR JUSTMENTS ENT YEAR	rs to ADJU	SCO JSTMEN	TS TO SC		CE RECOR	DS:				62	0. 8,865.	.00		8,865	0.00	-		0.00
REVERSE PY AD REVERSE PY AC APPLY: CURRE TOTAL ADJ APPLY: CURRE TOTAL ACC	DJUSTMENT CCRUALS ENT YEAR JUSTMENTS ENT YEAR CRUALS	ADJU S ACCR	SCO JSTMEN	TS TO SC		CE RECOR	DS:				62	0. 28,865. 0.	.00 .36- .00		0 8,865 0	0.00	-		0.00 0.00 0.00
REVERSE PY AD REVERSE PY AC APPLY: CURRE TOTAL ADJ APPLY: CURRE TOTAL ACC PENDING BUDGE	DJUSTMENT CCRUALS ENT YEAR JUSTMENTS ENT YEAR CRUALS ET REVIS	ADJU S ACCR	SCO JSTMEN	TS TO SC		CE RECOR	DS:					0. 88,865 0.	.00 .36- .00		0 8,865 0 0	0.00 5.36 0.00 0.00	-	, i	0.00 0.00 0.00 0.00 0.00
REVERSE PY AD REVERSE PY AC APPLY: CURRE TOTAL ADJ APPLY: CURRE TOTAL ACC PENDING BUDGE SCO ADJUSTED	DJUSTMENT CCRUALS ENT YEAR JUSTMENTS ENT YEAR CRUALS ET REVIS BALANCE	ADJU S ACCR	SCO JSTMEN	TS TO SC		CE RECOR	DS:					0. 88,865 0. 0. 88,865	.00 .36- .00 .00 .00 .36-		0 8,865 0 0	0.00 6.36 0.00 0.00 0.00	-	628,86	0.00 0.00 0.00 0.00 0.00 5.36-
REVERSE PY AD REVERSE PY AC APPLY: CURRE TOTAL ADJ APPLY: CURRE TOTAL ACC	DJUSTMENT CCRUALS ENT YEAR JUSTMENTS ENT YEAR CRUALS ET REVIS BALANCE	ADJU S ACCR	SCO JSTMEN	TS TO SC		CE RECOR	DS:					0. 88,865 0. 0. 88,865	.00 .36- .00		0 8,865 0 0	0.00 5.36 0.00 0.00	-	628,86	0.00 0.00 0.00 0.00 0.00
REVERSE PY AD REVERSE PY AC APPLY: CURRE TOTAL ADJ APPLY: CURRE TOTAL ACC PENDING BUDGE SCO ADJUSTED	DJUSTMENT CCRUALS ENT YEAR JUSTMENTS ENT YEAR CRUALS ET REVIS BALANCE CALSTARS	ADJU S ACCR	SCO JSTMEN	TS TO SC		CE RECOR	DS:					0. 88,865 0. 0. 88,865	.00 .36- .00 .00 .00 .36-		0 8,865 0 0	0.00 6.36 0.00 0.00 0.00	-	628,86	0.00 0.00 0.00 0.00 0.00 5.36-

Expenditure appropriation with a prior year accrual that was posted by SCO. The appropriation balance was zero as of 6/30/08 (last year-end). No amounts will show in the Balance per CALSTARS line since no ending appropriation balances rolled forward during YEC last year-end and no new activity was recorded in CALSTARS during the year.

						TAMOTU	MENT OF CED SCO AS OF (	YEAR-	END R								
*****	******	****	*****	****	*****	****	*****	****	****	****	*****	****	******	*****	*****	***** PAGE	19
APPROPRIA	TION ADJUST																
SCO ACCOUNT:	ORG 9990	FUND 0001	SUB-FD	EY 2007	REF 501	CAT		P 5		LEM	COMP	TASK	REV-ACCT		CT C	*****	* * * * *
CALSTARS:	ORG SEC	FUND	FD-DTL	EY	REF	CAT	OBJ (	DD P	GM E	CLEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM	
******	*****	*****	*****	*****	*****		******* L ACCT/ JBSIDIAF			**** GET/A ADVAI	***** ADJUST NCE	*****		***** CIPT/ SEMENT	*****	**************************************	****
ACCOUNT BALAN REVERSE PY AI REVERSE PY AC APPLY: CURRI	JUSTMENTS T	o sco			E RECORD	s:					2,657. 0. 2,657.	00		62,657. 0. 62,657.	00	0	.00
TOTAL AD				.0•							0.	00		0.	00	0	.00
TOTAL ACC	T REVISIONS										0. 0. 0	00		0. 0. 0.	00	0	.00
PENDING BUDGE												00		0.			.00

Fixed Expenditure Account (no SCO Budget). Out-of-balance by the difference between the PY accrual and the CALSTARS appropriation (budget) amount that rolled forward from last year's YEC process.

SCO Tab Run for a fixed expenditure account displaying no SCO budget amount:

	E CONTROLLERS OFFICE Y RECONCILIATION REPORT	PAGE NO: 5512 PROCESS DATE: 06-30-2009
	OD ENDING 06-30-2009	PROCESS DATE: U0-30-2009
FUND YR REF/ITM CATALOG CA PG EL COM TSK T SOURCE	ACCT DATE ENACTMENT	ENCUMBRANCE REVERSION
DATE POSTING REFDESCRIPTION	LAST ACT YEAR CHAPTER	STATUTE AVAIL.DATE DATE
	BUDGET/ADJUSTMENTS ADVANCES	EXPEND/REVENUE AVAIL/UNREALIZE
0275000 1990 506 20 D	06-16-2009	
ITEM DESC PUBLIC AIR CODE SEC 999	1 1604/90	1990 97-01-9999 97-01-9999
BEGIN BALANCE		108,951.74 108,951.74
06-16-2009 36-JEA0057127 PFA ACTUAL MAY 09 FY08/09		4,006.89 4,006.89
ENDING BALANCE		112,958.63 112,958.63

DB3 Report displaying a CALSTARS appropriation budget amount of \$759,204.74 that rolled from YEC in the prior year. The out-of-balance amount is the difference between the PY accrual and the CALSTARS appropriation budget amount.

CSTARDB3 9990 PRIOR FISCAL Y	YEAR:	2008	ile, i	****	*****	DE:	PARTME	T OF	AIR Ç	UALIT	Y (999	0)	.LL)*			100	14.03	/09/08 TIME:0	0.00
							AUTOMA				REPOR	T							
******								AS OF											
APPROPRIA						****	*****	****	****	****	*****	*****	*****	******	*****	****	****	**** PAGE	1
APPROPRIA :******						*****	*****	****	****	****	*****	*****	*****	*****	*****	****	****	******	****
SCO ACCOUNT:				SUB-FD		REF	CAT				ELEM	COMP	TASK	REV-ACCT		CT C			
CALSTARS:	ORG	SEC		FD-DTL		REF	САТ	OBJ	OD	PGM	FT.FM	COMP	TACK	SOURCE	AT	т П	FY	APPN-SYM	
CHID THIS	9990 9990	DEC	0275	10 010	1990 1990	506	CIII	ODO	OD	20	55511	COLI	111010	BOOKED	00	2	008 007	533	
*****	*****	****	*****	*****	*****	*****	*****	****	****	****	*****	*****	*****	*****	*****			*****	***
								L ACC		В	UDGET/			RECE					
							St	BSIDI	ARY		ADVA	NCE		DISBURS	SEMENT	ľ		BALANCE	
ACCOUNT BALAN	NCE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECOR	DS:					0.	00	112	2,958.	. 63		112,958.	63
REVERSE PY AI			O SCO										00			.00		0.	
REVERSE PY AG APPLY: CURRI			HSTMEN	TS TO SC	n:							6.	41		6.	. 41-		0.	00
TOTAL AD	JUSTMEN	TS		10 10 00	.0 -							0.	00		0.	.00		0.	00
APPLY: CURRI		R ACC	RUALS:																
ACCOUNTS PA		_					301		_				00	_	762.			762.	
DUE TO OTH		S					311	4.013	3				00		1,730.			1,730.	
TOTAL ACC		a = 03 = a											00	4	2,493.			2,493.	
PENDING BUDGI													00	115		.00		0.	
SCO ADJUSTED													41		5,445.			,	
BALANCE PER (	CALSTAR	.5									/5	9,204.	/4	115	5,445.	.46		874,650.	∠∪
ENCUMBRANCI	ES						301	.0				0.	00		762.	. 33		0.	00
REPORT EDIT N	MEGGYGE																		
WARNING - A			N TS O	VER-EXPE	NDED -	TRANSM	יידוא יד	ORTZE	.D										
	11 1 1 1 1 1 1 1		D O	V	141111	T 1 (7 21 4 D) 1-1	11 74011			ZIZED									

Fixed Expenditure Account (no SCO Budget). The CALSTARS appropriation budget amount that rolled forward form last year's YEC process was reversed by the agency. The out-of-balance amount is the prior year accrual amount.

SCO Tab Run for a fixed expenditure account displaying no SCO budget amount:

MAIL CODE: 9990		STA	TE CONTR	OLLERS OFFICE		I	PAGE NO: 7090
REPORT NO: FC-320-01-P		AGENC	Y RECONC	ILIATION REPORT	Г	PROCESS I	DATE: 06-30-2009
AGENCY: 9990 DEPARTMENT OF FEDERA	~	PER	IOD ENDI	NG 06-30-2009			
FUND YR REF/ITM CATALO	G CA PG EL COM TSE	T SOURCE	ACCT	DATE	ENACTMENT	ENCUMBRANC	CE REVERSION
DATE POSTING REP	DESCRIPT	ION		LAST ACT T/ADJUSTMENTS	YEAR CHAPTER ADVANCES	STATUTE AVAIL.DAT	
0100000 1991 507		D		06-26-2009			
ITEM DESC	CH. 817/91 SEC A(1) AIR OUAL		A(1) ES		1 817/91	1991 97-01-999	99 97-01-9999
	BEGIN	BALANCE				3,153,004.89	3,153,004.89
06-04-2009 50-U070202						343,335.20	343,335.20
06-05-2009 50-U070200						39,904.64	39,904.64
06-26-2009 50-U070226						29,647.20	29,647.20
06-26-2009 50-U070229						18,620.32	18,620.32
	ENDING	BALANCE				3,584,512.25	3,584,512.25

DB3 Report does not display a CALSTARS budget amount. The appropriation budget amount that rolled forward from YEC in the prior year was reversed out during the current year to match with SCO records for SCO reconciliation purposes. The out-of-balance amount is the amount of the PY accrual.

CSTARDB3 9990 (DEST: AA S	SPEC) P	Y, ,0,0,	0,0,	,	, ,		,			,	,	***	*****	***	RUN:08	3/22/09 TIN	ME:18:43	
PRIOR FISCAL YEAR: 2008		****	*****	******	*****	****	****	*** F	ND(ALL	)* GL(	ALL)*							
					DEPART	MENT	OF AI	R QUA	LITY (	9990)								
					AUTOMA'	red s	CO YE	AR-EN	D REPO	RT								
						AS C	F 06/	30/09										
******	*****	******	*****	******	*****	****	****	****	*****	*****	****	******	*****	***	****	***** PAGI	3 1	
APPROPRIATION ADJUST	CMENTS	AND ACCE	RUALS:	******	*****	****	****	****	*****	*****	*****	******	*****	****	****	*****	****	
SCO ACCOUNT: ORG	FUND	SUB-FD	EY	REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCI	TA	СТ				
9990	0100		1991	507									D	C				
CALSTARS: ORG SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	:	FFY	APPN-SYM		
9990	0100		1991	507									00		2008	511		
9990	0100		1991	507									00		2007	511		
*******	*****	******	*****	******	*****	****	****	****	****	****	****	******	*****	***	****	******	*****	
						GL AC	CT/	1	BUDGET	ADJUS'	T	RECE	EIPT/					
					S	JBSII	IARY		ADV	ANCE		DISBUF	RSEMEN	TV		BALANCI	Ξ	
ACCOUNT BALANCE PER STAT	TE CONT	ROLLER'S	OFFI	CE RECOF	RDS:					0	.00	3,58	34,512	2.25		3,584,5	512.25	
REVERSE PY ADJUSTMENTS	ro sco									0		(	0.00			0.00		
REVERSE PY ACCRUALS									980,107.44 980,107					7.44	4- 0.00			
APPLY: CURRENT YEAR ADD	JUSTMEN	ITS TO SO	: co															
TOTAL ADJUSTMENTS										0	.00		(	0.00			0.00	
APPLY: CURRENT YEAR ACC	CRUALS:																	
ACCOUNTS PAYABLE					30	10				0	.00	1,01	13,029	9.35		1,013,0	029.35	
CLAIMS FILED					30	20				0	.00	19	7,035	5.84		197,0	35.84	
TOTAL ACCRUALS											.00	1,21	10,065			1,210,0	065.19	
PENDING BUDGET REVISIONS	3									0	.00		(	0.00			0.00	
SCO ADJUSTED BALANCE									91	30,107	.44	3,81	14,470	0.00		4,794,5	577.44	
BALANCE PER CALSTARS										0	.00	3,81	14,470	0.00		3,814,4	170.00	
REPORT EDIT MESSAGE:																		
WARNING - OUT OF BALAN	TOP DV	Ś	980 -	107.44	- TRAN	SMTT	ATITHO	RIZED										

Prior year revenue account with a prior year accrual reversal and a GL 1110-General Cash accrual. The appropriation will be out-of-balance by the prior year accrual amount.

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,1,0,0, , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , ,	****** RUN:0	8/22/09 TIME:18:43
DEPARTMENT OF AI			
AUTOMATED SCO Y			
AS OF 06			
********************	******	******	***** PAGE 3
APPROPRIATION ADJUSTMENTS AND ACCRUALS:			
*********************		******	*****
	REV-ACCT AT CT		
9990 0001 2007	0121200 R Q		
CALSTARS:ORG SEC FUND FD ENY REF C-OB-DTL PG-EL-CMP-TSK		APPROPRIATION S	YMBOL TITLE
9990 0001 2007 980	121200 RR 2007 876	GENERAL FUND REVENUE	*****
	BUDGET/ADJUST	RECEIPT/	
SUBSIDIARY		DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:	0.00	5,220.86-	5,220.86-
REVERSE PY ADJUSTMENTS TO SCO	0.00	0.00	0.00
REVERSE PY ACCRUALS	4,439.69-	4,439.69	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:	,	,	
TOTAL ADJUSTMENTS	0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:			
GENERAL CASH *1110	0.00	1,587.09-	1,587.09-
TOTAL ACCRUALS	0.00	1,587.09-	1,587.09-
PENDING BUDGET REVISIONS	0.00	0.00	0.00
SCO ADJUSTED BALANCE	4,439.69-	2,368.26-	•
BALANCE PER CALSTARS	0.00	2,368.26	2,368.26-
REPORT EDIT MESSAGE:			
WARNING - OUT OF BALANCE BY \$ 4,439.69 TRANSMIT AUTH	ORIZED		

\*NOTE: GL 1110-General Cash should be the only type of accrual recorded in prior year Revenue accounts. The only exception is for revenue source code 161000- Escheat or Unclaimed Checks, Warrants, Bonds, Coupons which may also have GL 3020-Claims Filed recorded as an accrual.

Refunds to Reverted Appropriations with a prior accrual reversal and a GL 1110-General Cash accrual. The appropriation will be out-of-balance by the prior year accrual amount.

**************************************	N ADJUSTI ****** G 90	MENTS AN	D ACCRI	UALS:			AS	SCO YE.	30/09			*****	****	*****	***** PAGE 1
APPROPRIATION ************* SCO ACCOUNT: ORC 999 CALSTARS: ORC	N ADJUSTI ****** G 90	MENTS AN	D ACCRI	UALS:		*****	*****	*****	*****	*****	*****	*****	****	*****	***** PAGE 1
****************** SCO ACCOUNT: ORC 999 CALSTARS: ORC	****** G 90	****** FUND S	****		*****										
SCO ACCOUNT: ORG 999 CALSTARS: ORG	.G 90	FUND S		****	******										
999 CALSTARS: ORG	90		118-41)			*****	*****	*****	*****	*****	*****	*******	****	*****	******
CALSTARS: ORG			OD ID	EY 2007	REF	CAT		PGM	ELEM	COMP	TASK	REV-ACCT 0500000			
		FUND F	ידים-ח"ד.		REF	САТ	OBJ C	ID PGM	ELEM	COMP	TASK	SOURCE		~	APPN-SYM
		0001	D DIL	2007		CIII	ODO C	D 1011	DDDIT	COM	111010	570000	RR		194
*****	*****	*****	****	****	*****	****	*****	*****	*****	*****	****	*****	****	*****	*****
						GI	ACCT/		BUDGET			RECEI	,		
							BSIDIAF	Υ	ADV			DISBURS			BALANCE
ACCOUNT BALANCE I			LLER'S	OFFIC	E RECORDS	:					00	167	,280.		167,280.80-
REVERSE PY ADJUST		SCO									00	_		00	0.00
REVERSE PY ACCRUA				/						7,254.		./	,254.		0.00
APPLY: CORRECTION					IMENTS					0.	00		0.	00	0.00
APPLY: CURRENT Y APPLY: CURRENT Y			TO SCO	J.											
	IEAR ACCI	CUALS.				*1110	1			0	00	1	035	07_	1 035 07_
	T.C					1110	,								•
												1			
												161			
															161,961.82-
GENERAL CASH TOTAL ACCRUAI PENDING BUDGET RI SCO ADJUSTED BALA BALANCE PER CALST	LS EVISIONS ANCE	TUALS.				*1110	)			0. 0. 7,254.	00 00 00 05- 00	1 161	,935. 0. ,961.	07- 07- 00 82- 82-	1,935.0 0.0 169,215.8

\*NOTE: GL 1110-General Cash should be the only type of accrual recorded in Refunds to Reverted Appropriations.

### EXHIBIT IV-B-12 (Continued)

#### ACCEPTABLE TRANSMIT AUTHORIZATION OVERRIDES FOR FATAL DB3 ERRORS

Claims Filed Accrual in a Reverting Appropriation. (<u>NOTE</u>: SCO must agree to open the reverted appropriation and pay the claim schedule(s) in July. Otherwise, the claims filed accrual for a reverting appropriation cannot be reported.) Post the SCO RV reversion document. The ending SCO adjusted balances, the balance per CALSTARS and the over-expended amount will equal the outstanding claims filed accrual.

SCO Tab Run showing RV document and the appropriation balance with a zero balance:

MAIL CODE: 9990	STA'	TE CONTROLLERS OFFICE		PAG	E NO: 7015
REPORT NO: FC-320-01-P	AGENC'	Y RECONCILIATION REPORT	ľ	PROCESS DAT	TE: 06-30-2009
AGENCY: 9990 DEPARATMENT OF	AIR QUALTIY PER	IOD ENDING 06-30-2009			
FEDERAL					
FUND YR REF/ITM CATALOG	CA PG EL COM TSK T SOURCE	ACCT DATE	ENACTMENT	ENCUMBRANCE	REVERSION
DATE POSTING REF	DESCRIPTION	LAST ACT	YEAR CHAPTER	STATUTE AVAIL.DATE	DATE
		BUDGET/ADJUSTMENTS	ADVANCES	EXPEND/REVENUE AVA	AIL/UNREALIZE
0028000 2006 001	15 D	05-16-2009			
ITEM DESC	B/A IT. 9990-001-0028		1 47/06	2006 06-30-2007	06-30-2009
	(1)-SUPPORT				
	SET UP PER BR-1				
	BEGIN BALANCE	218,825.60-		12,206.12	206,619.48-
06-19-2009 47-CRA001848	6 059R07011			.26-	.26-
06-30-2009 24-RV060359		206,619.74			206,619.74
	ENDING BALANCE	12,205.86-		12,205.86	

DB3 Report with the RV document posted. The over expended amount is the outstanding claims filed accrual. The ending balance for both SCO and CALSTARS is the outstanding claims filed accrual.

STARDB3 9990 (DEST: AA SPEC) PY, 0,0,0,0, , , , , ,	CSTARDB3 9990	(DEST:	AA SI	PEC) P	Y, ,0,0,	0,0,	,	, ,	,	,		,		,	***	****	** RI	UN:08	/22/09 TIME:	18:43
AUTOMATED SCO YEAR-END REPORT AS OF 06/30/09  ***TAS OF 06/30/09	PRIOR FISCAL Y	EAR:	2008		****	*****	*****	*****	****	*****	*** FN	ID(ALL)	* GL(A	LL)*						
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:  ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:  TOTAL ADJUSTMENTS TO SCO  APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:  TOTAL ADJUSTMENTS TO SCO:  CLAIMS FILED  CLAIMS							I	DEPART	CMENT	OF AI	R QUAI	JITY (9	990)							
APPROPRIATION ADJUSTMENTS AND ACCRUALS:  SCO ACCOUNT: ORG   FUND   SUB-FD   EY   REF   CAT   DEF   CAT							1	AUTOMA				REPOR	T							
APPROPRIATION ADJUSTMENTS AND ACCRUALS:  SCO ACCOUNT: ORG																				
SCO ACCOUNT: ORG FUND SUB-FD EY REF CAT							*****	*****	****	*****	****	*****	*****	*****	*****	****	****	****	**** PAGE	1
SCO ACCOUNT: ORG   FUND   SUB-FD   EY   REF   CAT   DET   15   D   C																				
Part			****							*****		TT TIM	COMD	TUNCE		7.00	от От	* * * * *	*****	* * * * *
CALSTARS: ORG SEC FUND FD-DTL EY REF CAT OBJ OD PGM ELEM COMP TASK SOURCE AT FFY APPN-SYM 9990 0028 2006 001 15 00 2006 027  ***********************************	SCO ACCOUNT:				30B-FD			CAI	L			ETEM	COMP	AGAI	REV-ACCI		CI			
### SUBSIDIARY ### SU	CALSTARS:		SEC		FD-DTI.			СУЛ	r OB	T OD		FT.FM	COMP	TACK	SOUBCE		,	FFV	ADDM_QVM	
GL ACCT/ SUBGET/ADJUST RECEIPT/ SUBSIDIARY ADVANCE DISBURSEMENT BALANCE ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS: 12,205.86- 12,205.86 0.00 REVERSE PY ADJUSTMENTS TO SCO 0.00 0.00 0.00 REVERSE PY ACCRUALS 44,790.61 44,790.61- 0.00 APPLY: CURRENT YEAR ADJUSTMENTS TO SCO: TOTAL ADJUSTMENTS CLAIMS FILED 3020 0.00 32,977.39 32,977.39 TOTAL ACCRUALS 0.00 32,977.39 32,977.39 TOTAL ACCRUALS 0.00 32,977.39 32,977.39 PENDING BUDGET REVISIONS 0.00 0.00 0.00 SCO ADJUSTED BALANCE PER CALSTARS 32,584.75 392.64 32,977.39 REPORT EDIT MESSAGE:	CILID IIIIO -		БПС		ID DID			CIII	02	0 02		DDDIT	COLI	111010	DOUNCE					
SUBSIDIARY   ADVANCE   DISBURSEMENT   BALANCE	*****	****	****	*****	*****	*****	*****	****	****	*****	*****	****	*****	*****	****	****	***	****	******	****
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS: 12,205.86 0.00 REVERSE PY ADJUSTMENTS TO SCO 0.00 0.00 REVERSE PY ACCRUALS 044,790.61 44,790.61 0.00 APPLY: CURRENT YEAR ADJUSTMENTS TO SCO: TOTAL ADJUSTMENTS TO SCO:  CLAIMS FILED 3020 0.00 32,977.39 32,977.39 TOTAL ACCRUALS 0.00 32,977.39 32,977.39 PENDING BUDGET REVISIONS 0.00 0.00 0.00 SCO ADJUSTED BALANCE 32,584.75 392.64 32,977.39 BALANCE PER CALSTARS 32,977.39 REPORT EDIT MESSAGE:	GL ACCT/									E	SUDGET/	ADJUST		RECE	IPT/					
REVERSE PY ADJUSTMENTS TO SCO  REVERSE PY ACCRUALS 44,790.61 44,790.61 44,790.61- 0.00  APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:  TOTAL ADJUSTMENTS  CLAIMS FILED 3020 0.00 32,977.39 TOTAL ACCRUALS  CLAIMS FILED 3020 0.00 32,977.39 32,977.39 PENDING BUDGET REVISIONS 0.00 32,977.39 BALANCE PER CALSTARS 32,584.75 392.64 32,977.39 REPORT EDIT MESSAGE:	SUBSIDIARY										ADVA	NCE		DISBURS	SEMEN'	Γ		BALANCE		
REVERSE PY ACCRUALS APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:  TOTAL ADJUSTMENTS  APPLY: CURRENT YEAR ACCRUALS:  CLAIMS FILED  TOTAL ACCRUALS  TOTAL ACCRUALS  SOO D.00  32,977.39  TOTAL ACCRUALS  FUNDING BUDGET REVISIONS  SCO ADJUSTED BALANCE  BALANCE PER CALSTARS  REPORT EDIT MESSAGE:  44,790.61  0.00  0.00  0.00  32,977.39  32,977.39  32,977.39  32,977.39  32,977.39  32,584.75  392.64  32,977.39  REPORT EDIT MESSAGE:	ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:											1	2,205.	86-	12	2,205	.86		0	.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:  TOTAL ADJUSTMENTS  CURRENT YEAR ACCRUALS:  CLAIMS FILED  TOTAL ACCRUALS  TOTAL ACCRUALS  10.00  32,977.39  TOTAL ACCRUALS  10.00  32,977.39  PENDING BUDGET REVISIONS  50.00  CSCO ADJUSTED BALANCE  BALANCE PER CALSTARS  REPORT EDIT MESSAGE:	REVERSE PY AD	JUSTME	NTS TO	O SCO															0	.00
TOTAL ADJUSTMENTS 0.00 0.00 0.00  APPLY: CURRENT YEAR ACCRUALS:  CLAIMS FILED 3020 0.00 32,977.39 32,977.39  TOTAL ACCRUALS 0.00 32,977.39 32,977.39  PENDING BUDGET REVISIONS 0.00 0.00 0.00  SCO ADJUSTED BALANCE BALANCE 32,584.75 392.64 32,977.39  BALANCE PER CALSTARS 32,584.75 392.64 32,977.39  REPORT EDIT MESSAGE:												4	4,790.	61	44	1,790	.61-		0	.00
APPLY: CURRENT YEAR ACCRUALS:  CLAIMS FILED				USTMEN	ITS TO SC	:00														
CLAIMS FILED     3020     0.00     32,977.39     32,977.39       TOTAL ACCRUALS     0.00     32,977.39     32,977.39       PENDING BUDGET REVISIONS     0.00     0.00     0.00       SCO ADJUSTED BALANCE     32,584.75     392.64     32,977.39       BALANCE PER CALSTARS     32,584.75     392.64     32,977.39       REPORT EDIT MESSAGE:													0.	00		0	.00		0	.00
TOTAL ACCRUALS 0.00 32,977.39 32,977.39 PENDING BUDGET REVISIONS 0.00 0.00 SCO ADJUSTED BALANCE 32,584.75 392.64 32,977.39 BALANCE PER CALSTARS 32,584.75 392.64 32,977.39 REPORT EDIT MESSAGE:			R ACCI	RUALS:											2				20 255	2.0
PENDING BUDGET REVISIONS         0.00         0.00         0.00           SCO ADJUSTED BALANCE         32,584.75         392.64         32,977.39           BALANCE PER CALSTARS         32,584.75         392.64         32,977.39           REPORT EDIT MESSAGE:         32,584.75         392.64         32,977.39		_						30	)20											
SCO ADJUSTED BALANCE       32,584.75       392.64       32,977.39         BALANCE PER CALSTARS       32,584.75       392.64       32,977.39         REPORT EDIT MESSAGE:       32,584.75       392.64       32,977.39			27.037.0												34					
BALANCE PER CALSTARS REPORT EDIT MESSAGE:  32,584.75 392.64 32,977.39												2								
REPORT EDIT MESSAGE:													•							
												3	2,304.	1 5		332	.04		34,911	. 39
MILLIAN INTRODUCTION TO COME BRIDGE TRUMONTI NOTIFICIALIS				N TS C	WER-EXD	NDED -	TRANSM	דד בדות	THOR T	ZED										
WARNING - ACCRUALS NOT ALLOWED IN A REVERTING APPROPRIATION - TRANSMIT AUTHORIZED											NSMTT	∆IITH∩R	TZED							
MINISTRO MONORDO NOT INDICADO IN A REVENTAGO INTRODUCTION INTRODUCTION ACTION A	manino A	CCICOALI	3 1101	1111011	ILD IN A	100 4 1010 1	IIIO AII	ICOL ICIA	11 101	III	TADI-IT I	110 111010	.1							

Expenditure appropriations with an Element 02 that are not Distributed Administration appropriations will appear with an over-expended error message. Normally, Distributed Administration appropriations are budgeted with Element 02. Special logic in the DB3 allows a positive ending balance for Element 02 (the correct value for Distributed Admin appropriations) and issues a fatal "Appropriation is Over-expended" error for a negative ending CALSTARS balance.

							LUA	TAMOT		O YEA F 06/3	R-END 1 80/09	REPORT								
APPROPRIA	****** 7. T. N. T.	****	***** MENTC	******	*****	*****	****	****	****	*****	*****	*****	*****	*****	****	***	*****	**** PAG	GE 2	9
AFFROFRIE	*****		****	*****	*****	*****	****	****	****	*****	*****	****	*****	*****	****	***	*****	****	*****	*
SCO ACCOUNT:			FUND	SUB-FD		REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT				
CALSTARS:	9990 ORG	SEC	1005	002 FD-DTL	2007 EY	301 REF	CAT	OB T	OD	40 DCM	02 ELEM	112 COMP	TACK	SOURCE	D AT	C	FFY	APPN-SY	M.	
CALDIAND.	9990	SEC	1005	rD-D1L	2007		CAI	OBO	OD	40	02	112	IASK	SOURCE	0.0		2007		*1	
*****	*****	****	*****	*****	****	*****	****	****	****	*****	*****	****	****	*****	****	***	*****	****	*****	*
							G1	L ACC	CT/	В	UDGET/	ADJUST		RECE	IPT/					
							SUI	BSIDI	ARY		ADVA	NCE		DISBURS	SEMEN'	Т		BALANCE		
ACCOUNT BALAN	NCE PER	STAT	E CONT	ROLLER'S	OFFIC	CE RECORDS	:				9,07	9,000.		2,848				6,230	,487.00-	
REVERSE PY AI			O SCO										00			.00			0.00	
REVERSE PY AC											7,82	2,000.		7,822			-		0.00	
				ACCRUALS		STMENTS						0.	00		0	.00			0.00	
			USTMEN	TS TO SC	:0:															
TOTAL ADJ												0.	00		0	.00			0.00	
	ENT YEA	R ACC	RUALS:					_												
ACCOUNTS PA							301	0				0.		4,973					,487.00	
TOTAL ACC													00	4,973				4,973	,487.00	
PENDING BUDGE													00			.00			0.00	
SCO ADJUSTED												7,000.				.00			,000.00-	
BALANCE PER (	CALSTAR	.S									9,07	9,000.	00-	7,822	2,000	.00		1,257	,000.00-	
	ES						301	0				0.	00	4,973	3,487	.00			0.00	

#### ORDER AND REVIEW FINAL DB3 REPORT

After the automated year-end transaction codes are posted, request the DB3 Report (**N** report period option) to confirm there are no remaining fatal edit messages. If there are no fatal edit messages, departments will receive a one page null report.

Order and thoroughly review a final DB3 Report (**Blank** report period option) to ensure that:

- Abnormal GL account balances have been reviewed and verified.
  - **NOTE:** Only abnormal balances in GL 1110 or GL 1130 will result in non-transmittable records.
- All subsidiaries contain valid UCM Fund codes or General Ledger Account codes
- Prepayments to ARF (GL 1730, Subsidiary 0602) and Reserve for Prepayment to ARF (GL 5330, Subsidiary 0602) agree with the G02 Report.
- Prepayments to Service Revolving Fund (GL 1730, Subsidiary 0666) and Prepayments to State Compensation Insurance Fund (GL 1730, Subsidiary 0512) are not included.
- The Fund Level Accruals page does not display GL 14XX, GL 3010, or GL 31XX (except Sales Tax and Interfund Loans).
- Adjustments to SCO appropriation and other detail accounts are displayed with the same sign as displayed on the SCO/CALSTARS appropriation reconciliation (GL 1400 is a "-" or negative; GL 3110 is a positive).
- Adjustments to SCO agree with supporting Transaction Request forms.
- Pending Budget Revisions/Executive Orders are included on the Pending Budget Revisions line in the "Balance" column.
- The amount of encumbrances Funded By Reimbursements does not exceed the amount of Encumbrances for each detail appropriation.

Exhibit IV-B-22 displays a complete DB3 Report after the automated year-end TCs are posted and fatal edits are corrected. The financial information displayed on the DB3 Report ties to the manually prepared statements displayed in Chapter IV-A.

COMPLETE SECTION 2 OF THE AUTOMATED YEAR-END REPORT CHECKLIST.

#### PREPARE REMAINING YEAR-END REPORTS

After the DB3 Reports are verified as correct and no fatal edit messages are displayed, complete the remaining year-end reports as follows:

Request the following CALSTARS reports:

- B06 − Report No. 6, Final Budget Report.
- **3** G02 − Reports No. 7 and 8, Pre-Closing and Post-Closing Trial Balance.
- Q26 Report No. 4, Final Statement of Revenue. Departments must complete the Reconciliation of State Controller's Revenue with Statement of Revenue section.

Prepare the following reports:

- Report No. 14 Report of Bank and/or Savings and Loan Association Accounts Outside State Treasury.
- ♠ Report No. 22 Statement of Contingent Liabilities, if applicable.

**NOTE:** First year participating departments are required to prepare Reports No. 1, 2, 3, 5, and 15. Reports No. 1, 3, and 5 are submitted to the SCO. Reports No. 2 and 15 must be retained by the department for potential questions by the SCO.

#### COMPLETE SECTION 3 OF THE AUTOMATED YEAR-END REPORT CHECKLIST.

After the additional reports are prepared, it is time to transmit the records to the SCO.

### REQUEST THE TRANSMITTAL OF FUND RECORDS TO THE SCO

Beginning in early July, the **F.2** SCO Year-End Data Transfer screen will display a listing of each department's eligible Governmental Cost Funds. Departments select individual funds to transmit to the SCO. One or more funds can be selected on any processing day; however, CALSTARS does not transmit automated year-end data to the SCO on Saturdays. Year-end data is transmitted to the SCO after the CALSTARS nightly batch process updates table maintenance entries, financial transactions and error file corrections.

The last day to transmit automated year-end data is August 19, 2009. Refer to the table below for transmit and report package submission dates:

Fund Type	Successful Transmit Date	Earliest Report Package Submission Date to SCO	SCO Year-End Financial Reporting Deadline	Reports On Time to SCO?
General Fund, Feeder Funds (0081, 0084- 0086,0089-0091, 0094, 0097),	July 30 or earlier	July 31 or earlier	July 31	Yes, if report package received by SCO on July 31
Economic Uncertainty Funds (0374, 0375, 0377), Budget Stabilization Account	July 31 through August 19	August 1 through August 20	July 31	No, report package is submitted to SCO after the July 31 deadline
	Prepare manual statements after August 19	After August 20	July 31	No, report package is submitted to SCO after the July 31 deadline
All Other Funds	August 19 or earlier	August 20 or earlier	August 20	Yes, if report package received by SCO on August 20
	Prepare manual statements after August 19	After August 20	August 20	No, report package is submitted to SCO after the August 20 deadline

**NOTE**: CALSTARS does not transmit automated year-end data to the SCO on Saturdays.

To transmit year-end financial data for a fund, enter **S** (Select fund for data transfer to SCO) in the Function **F** column on the **F.2** screen. The selection request may be cancelled at any time prior to the beginning of nightly processing by entering **C** (Cancel request for data transfer to SCO). The status of fund transmittals may be viewed on the **F.2** screen. The day after selecting a fund for data transfer to the SCO, the **F.2** screen can be viewed to determine if the year-end data was successfully sent to the SCO. When the message "No Data To Send to SCO" is displayed, there were no adjustment or accrual records to report for that fund. The SCO processes the data the day after the transmitting of data is successful (except on weekends). An example of the **F.2** screen is shown below.

```
9990 F.2: SCO Year-End Data Transfer
                                                             08-03-2009 03:03 PM
 Enter under F below: (S=Select fund for data transfer to SCO)
                      (C=Cancel request for data transfer to SCO)
 F SEC FUND MESSAGE
                                                                      DATE SENT
     00 0001
     00 0044 Year-end data successfully sent to SCO
     00 0178 Data not sent to SCO due to errors
    00 0321 Data not sent to SCO due to errors 00 0539 No data to send to SCO
                                                                      07-20-2009
    00 3038 You have requested transfer of Year-end data to SCO
                           *** End of Data ***
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
       Help Retrn Quit
                                           Bkwrd Frwrd
                                                                           Main
```

#### THE CSYDB3-X REPORTS

If the "Year-end data successfully sent to SCO" message is displayed on the **F.2** SCO Year-end Data Transfer screen, the following reports are generated:

CSYDB3-1 Automated SCO Year-End Report – Final CSYDB3-2 Transmitted SCO Year-End Report

The CSYDB3-1 Report is sent to the SCO with the final year-end package. The report contains the same pages as the standard requestable DB3 **Blank** report option, but displays only the transmit authorized warning messages. All other types of warning messages are not displayed.

The CSYDB3-2 Report is retained at the department with a copy of the year-end package. This report contains only pages that display accruals. The CSYBD3-2 Report will not be created when the message "No data to send to SCO" is displayed on the **F.2** screen.

GL Account Verification pages are not created for the CSYDB3-X system generated reports.

If the "Data not sent to SCO due to errors" message is displayed on the **F.2** screen, the following report is generated:

CSYDB3-3 Automated SCO Year-End Report - Exceptions

The CSYDB3-3 Report shows the records that caused the fund to be non-transmittable and displays the report edit message(s) to assist with making adjustments/corrections. One non-transmittable adjustment or accrual record in a fund prevents the entire fund from transmitting successfully. Departments can make adjustments/corrections to the fund and select the fund for transmittal on another day.

Examples of the CSYDB3-1, CSYDB3-2, and CSYDB3-3 Reports for both Fund Level Accruals and Appropriation Adjustments and Accruals sections are shown in Exhibits IV-B-13 through IV-B-18.

### CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL REPORT FUND LEVEL ACCRUALS SECTION

### SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

YDB3-1 9990 (DEST: AA SPEC)		ARTMENT OF AIR QUALITY	*******	ORG NUMBER: 9990
		D SCO YEAR-END REPORT - FINAL		ORG PAGE: 1
	*******	*********	*********	RUN PAGE: 1
FUND LEVEL ACCRUALS:			*******	
	SUB-FD			
9990 0001				
3330 0001				
ALSTARS: ORG SEC FUND	FD-DTL			
9990 0001				
********	******	*******	********	******
		GL ACCT/	GENERAL LEDGER	
		SUBSIDIARY	AMOUNT	BALANCE
URRENT YEAR ACCRUALS:			24.0040	
GENERAL CASH		1110	314,885.48	
REVOLVING FUND CASH		1130	26,364.03	
ACCOUNTS RECEIVABLE OTHER		1319	920,279.57	
PROVISION FOR DEFERRED REC	/ A/R - OTHER	1600.1319	920,279.57-	
PREPAYMENT TO ARCHITECTURE I	REVOLVING FUND	1730.0602	28,000.00	
DUE TO OTHER FUNDS		3114.0094	644.00-	
REIMBURSEMENTS COLLECTED IN	ADVANCE	3420	120,436.00-	
UNCLEARED COLLECTIONS		3730	193,805.48-	
RESERVE FOR PREPAID ITEMS		5330.0602	28,000.00-	

# CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL REPORT APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

07/28/2009 (18	3:17) **	****		STARS ******		AUTOMATI							REPOR	T ******	****	***	***	ORG PAGE:	
APPROPRIA	TION AI	JUSTI	MENTS	AND ACCR	WALS:														
*****		****		*****	*****	*****	*****	****	****	****	****	****	*****	*****	****	***	****	******	****
SCO ACCOUNT:	ORG 9990		FUND 0001	SUB-FD	EY 2008	REF 001	CAT			PGM 10	ELEM	COMP	TASK	REV-ACCT	AT D	CT			
CALSTARS:	ORG 9990	SEC	FUND 0001	FD-DTL	EY 2008	REF 001	CAT	OBJ	OD	PGM 10	ELEM	COMP	TASK	SOURCE	AT 00	. 4. 4. 4.	FFY 2008	APPN-SYM 100	
								L ACC	•	В	UDGET/		'	RECE	•				
							SU	BSIDI	ARY		ADVA	NCE		DISBUR	SEMEN	ΙΤ		BALANCE	:
ACCOUNT BALAN	ICE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECORI	DS:				23,30	3,658.	00-	14,86	2,525	.39		8,441,1	.32.61
ACCOUNT BALAN REVERSE PY AD				ROLLER'S	OFFIC	E RECORI	DS:				23,30		00- 00	14,862		.39		8,441,1	
	JUSTMEN			ROLLER'S	OFFIC	E RECORI	DS:				23,30	0.		14,862	C			8,441,1	0.00
REVERSE PY AD	JUSTMEN CRUALS	NTS TO	o sco			E RECORI	os:				23,30	0.	00	14,862	C	.00		8,441,1	0.00
REVERSE PY AC	JUSTMEN CRUALS ENT YEAR	NTS TO	o sco			E RECORI		4.089	0		23,30	0.	00		C	0.00			0.00
REVERSE PY AC REVERSE PY AC APPLY: CURRE DUE TO OTHE TOTAL ADJ	OJUSTMEN CRUALS ENT YEAR ER FUNDS USTMENT	NTS TO R ADJI S IS	O SCO	TS TO SC		E RECORI		4.089	0		23,30	0. 0.	00	:	0	0.00		2,9	0.00 0.00
REVERSE PY AD REVERSE PY AC APPLY: CURRE DUE TO OTHE TOTAL ADJ APPLY: CURRE	DJUSTMEN CCRUALS ENT YEAR ER FUNDS UUSTMENT	NTS TO R ADJI S IS	O SCO	TS TO SC		E RECORI	311		0		23,30	0. 0. 0.	00 00 00 00	:	2,963 2,963	0.00 0.00 8.00 8.00		2,9	0.00 0.00 063.00
REVERSE PY AD REVERSE PY AC APPLY: CURRE DUE TO OTHE TOTAL ADJ APPLY: CURRE ACCOUNTS PA	DJUSTMEN CRUALS ENT YEAR ER FUNDS USTMENT ENT YEAR	NTS TO R ADJU S IS R ACCI	O SCO	TS TO SC		E RECORI	311	.0	0		23,30	0. 0. 0.	00 00 00 00 00	1,26	2,963 2,963 7,070	0.00 0.00 8.00 8.00		2,9 2,9 1,267,0	0.00 0.00 063.00 063.00
REVERSE PY AD REVERSE PY AC APPLY: CURRE DUE TO OTHE TOTAL ADJ APPLY: CURRE ACCOUNTS PA DUE TO OTHE	DJUSTMEN CRUALS ENT YEAR ER FUNDS USTMENT ENT YEAR AYABLE ER APPNS	NTS TO R ADJU S IS R ACCI	O SCO	TS TO SC		E RECORI	311	.0	0		23,30	0. 0. 0. 0.	00 00 00 00 00	1,26° 1,38	2,963 2,963 7,070 5,729	0.00 0.00 3.00 3.00 0.53		2,9 2,9 1,267,0 1,385,7	0.00 0.00 063.00 063.00 070.53
REVERSE PY AD REVERSE PY AC APPLY: CURRE DUE TO OTHE TOTAL ADJ APPLY: CURRE ACCOUNTS PA DUE TO OTHE TOTAL ACC	DJUSTMEN CCRUALS ENT YEAR ER FUNDS USTMENT ENT YEAR AYABLE ER APPNS CRUALS	NTS TO R ADJI S IS R ACCI	O SCO	TS TO SC		E RECORI	311	.0	0		23,30	0. 0. 0. 0.	00 00 00 00 00 00	1,26	2,963 2,963 7,070 5,729 2,800	0.00 0.00 3.00 3.00 0.53 0.73		2,9 2,9 1,267,0	0.00 0.00 063.00 063.00 070.53 229.73
REVERSE PY AD REVERSE PY AC APPLY: CURRE DUE TO OTHE TOTAL ADJ APPLY: CURRE ACCOUNTS PA DUE TO OTHE TOTAL ACC PENDING BUDGE	DJUSTMEN CCRUALS ENT YEAR ER FUNDS USTMENT ENT YEAR AYABLE ER APPNS CRUALS ET REVIS	NTS TO R ADJU S IS R ACCI S	O SCO	TS TO SC		E RECORI	311	.0	0			0. 0. 0. 0.	00 00 00 00 00 00 00 00	1,26° 1,38° 2,65	2,963 2,963 7,070 5,729 2,800	3.00 3.00 3.00 3.00 3.73 3.26 3.00		2,9 2,9 1,267,0 1,385,7 2,652,8	0.00 0.00 0.00 0.63.00 0.53 0.70.53 0.26 0.00
REVERSE PY AD REVERSE PY AC APPLY: CURRE DUE TO OTHE TOTAL ADJ APPLY: CURRE ACCOUNTS PA DUE TO OTHE TOTAL ACC PENDING BUDGE SCO ADJUSTED	OJUSTMEN CRUALS ENT YEAR EN FUNDS FUSTMENT ENT YEAR AYABLE EN APPNS CRUALS ET REVIS BALANCE	NTS TO R ADJU E IS R ACCI E SIONS	O SCO	TS TO SC		E RECORI	311	.0	0		23,30	0. 0. 0. 0. 0. 0. 3,658.	00 00 00 00 00 00 00 00 00	1,26° 1,38° 2,65°	2,963 2,963 7,070 5,729 2,800	3.00 3.00 3.00 3.73 3.26 3.65		2,9 2,9 1,267,0 1,385,7 2,652,8	0.00 0.00 063.00 063.00 070.53 229.73 000.26 0.00
REVERSE PY AD REVERSE PY AC APPLY: CURRE DUE TO OTHE TOTAL ADJ APPLY: CURRE ACCOUNTS PA DUE TO OTHE TOTAL ACC PENDING BUDGE	OJUSTMEN CRUALS ENT YEAR EN FUNDS FUSTMENT ENT YEAR AYABLE EN APPNS CRUALS ET REVIS BALANCE	NTS TO R ADJU E IS R ACCI E SIONS	O SCO	TS TO SC		E RECORI	311	.0	0		23,30	0. 0. 0. 0.	00 00 00 00 00 00 00 00 00	1,26° 1,38° 2,65	2,963 2,963 7,070 5,729 2,800	3.00 3.00 3.00 3.73 3.26 3.65		2,9 2,9 1,267,0 1,385,7 2,652,8	0.00 0.00 063.00 063.00 070.53 729.73 000.26 0.00
REVERSE PY AD REVERSE PY AC APPLY: CURRE DUE TO OTHE TOTAL ADJ APPLY: CURRE ACCOUNTS PA DUE TO OTHE TOTAL ACC PENDING BUDGE SCO ADJUSTED	JUSTMEN CRUALS ENT YEAR ER FUNDS TUSTMENT ENT YEAR AYABLE ER APPNS CRUALS ET REVIS BALANCE	NTS TO R ADJU S IS R ACCI S SIONS E	O SCO USTMEN	TS TO SC		E RECORI	311	.0 .5	0		23,30	0. 0. 0. 0. 0. 0. 3,658.	00 00 00 00 00 00 00 00 00	1,26° 1,38° 2,65° 17,51°	2,963 2,963 7,070 5,729 2,800	0.00 0.00 3.00 3.00 0.53 0.73 0.26 0.00 3.65		2,9 2,9 1,267,0 1,385,7 2,652,8	0.00 0.00 0.63.00 0.63.00 0.70.53 729.73 00.26 0.00 669.35

### CSYDB3-2 CALSTARS TRANSMITTED SCO YEAR-END REPORT – FINAL REPORT FUND LEVEL ACCRUALS SECTION

### SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

SYDB3-2 9990	(DEST:	AA SP	EC)	****	DEPARTMENT	OF AIR QUALITY		********	* ORG	NUMBER:	9
				STARS		YEAR-END REPORT		REPORT		PAGE:	
7/28/2009 (18 FUND LEVEL ******	ACCRU.	ALS:						*******		<b>PAGE:</b> ******	***
SCO ACCOUNT:	ORG 9990	1	FUND	SUB-FD							
CALSTARS:	ORG 9990	-	0001	FD-DTL	*****	****	******	*****	*****	*****	***
						GL ACCT/		GENERAL LEDGER			
						SUBSIDIARY		AMOUNT		BALANCE	1
CURRENT YEAR	ACCRUA	LS:									
GENERAL CAS	H					1110		314,885.48			
	UND CA	SH				1130		26,364.03			
REVOLVING F	CEIVAB	LE OTH	ER			1319		920,279.57			
ACCOUNTS RE			DEC /	A/R - OTF	ER	1600.1319		920,279.57-			
	OR DEF	ERRED 1	KEC /	11/10 011							
ACCOUNTS RE				•		1730.0602		28,000.00			
ACCOUNTS RE	TO ARC	HITECT		•		1730.0602 3114.0094		28,000.00 644.00-			
ACCOUNTS RE PROVISION F PREPAYMENT	TO ARC	HITECT S	URE R	REVOLVING F				-			
ACCOUNTS RE PROVISION F PREPAYMENT DUE TO OTHE	TO ARC R FUND NTS CO	HITECT S LLECTE	URE R	REVOLVING F		3114.0094		644.00-			
ACCOUNTS RE PROVISION F PREPAYMENT DUE TO OTHE REIMBURSEME	TO ARC R FUND NTS CO OLLECT	HITECT S LLECTE IONS	URE R	REVOLVING F		3114.0094 3420		644.00- 120,436.00-			

# CSYDB3-2 CALSTARS TRANSMITTED SCO YEAR-END REPORT – FINAL REPORT APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

CSYDB3-2 9990 07/28/2009 (18	:17) **	****	CAL	STARS	*****	RANSMITI		YEAR	R-END	REPOR	T - FI		REPOR					ORG NUMBER: ORG PAGE: RUN PAGE:	999 1 1
APPROPRIA						******	****	*****	*****	*****	*****	*****	*****	*******	****	****	****	**********	****
SCO ACCOUNT:	ORG 9990		FUND 0001	SUB-FD	EY 2008	REF 001	CAT			PGM 10	ELEM	COMP	TASK	REV-ACCT	AT D	CT C			
CALSTARS:	9990	SEC	FUND 0001	FD-DTL	EY 2008	REF 001	CAT	OBJ	OD	PGM 10	ELEM	COMP	TASK	SOURCE	AT 00		FFY 2008	APPN-SYM 100	
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ACCOUNT BALAN	CE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECORI	s:				23,30	3,658.	00-	14,862	2,525	.39		8,441,132	2.61-
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REVERSE PY AC	CRUALS											0.	00		0	.00		(	0.00
APPLY: CURRE	NT YEAF	R ADJ	USTMEN	ITS TO SC	:0:														
DUE TO OTHE	R FUNDS	3					311	L4.089	90			0.	00	2	2,963	3.00		2,963	3.00
TOTAL ADJ	USTMENT	rs										0.	00	2	2,963	3.00		2,963	3.00
APPLY: CURRE	NT YEAR	R ACC	RUALS:																
ACCOUNTS PA							301						00	1,267				1,267,070	
DUE TO OTHE		3					311	L5					00	1,385	-			1,385,729	
TOTAL ACC													00	2,652	-			2,652,800	
PENDING BUDGE													00			.00			0.00
SCO ADJUSTED BALANCE PER C											-	3,658. 3,658.		17,518 17,518	-			5,785,369 5,785,369	
FUNDED BY R	EIMBURS	EMEN	TS				142	20				0.	00	90	250	.00-		(	0.00
ENCUMBRANCE	S						301	10				0.	00	1,267	7 - 070	1.53		(	0.00

### CSYDB3-3 CALSTARS AUTOMATED SCO YEAR-END REPORT – EXCEPTION REPORT FUND LEVEL ACCRUALS SECTION

#### SYSTEM GENERATED DB3 REPORT AFTER ATTEMPTED TRANSMISSION TO SCO

CSYDB3-3 *****************	DEPARTMENT OF AIR QUALITY	******	ORG NUMBER:	9990
CALSTARS	AUTOMATED SCO YEAR-END REPORT - EXCEPTION	REPORT	ORG PAGE:	13
07/20/2009 (18:17) **************	************	********	RUN PAGE:	1

FUND LEVEL ACCRUALS

SCO ACCOUNT: ORG FUND SUB-FD

9990 0321

CALSTARS: ORG SEC FUND SUB-FD

9990 0321

GL ACCT/ GENERAL LEDGER

SUBSIDIARY AMOUNT BALANCE CURRENT YEAR ACCRUALS:

GENERAL CASH, REMITTANCE IN TRANSIT 1110 3.15

TOTAL ACCRUALS LESS REVOLVING FUND 3.15

REPORT EDIT MESSAGE:

FATAL - FUND LEVEL ACCRUALS NOT BALANCED

### CSYDB3-3 CALSTARS AUTOMATED SCO YEAR-END REPORT – EXCEPTION REPORT APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION

### SYSTEM GENERATED DB3 REPORT AFTER ATTEMPTED TRANSMISSION TO SCO

7/20/2009 (18	3 • 17) **	*****	****	*****	*****	*****	*****	****	****	****	*****	*****	*****	******	***	****	****	RUN PAG	R•
APPROPRIA																		11011 1110	-•
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SCO ACCOUNT:	ORG	F	UND	SUB-FD	EY	REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT			
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GENERAL CAS							1	110					0.00			71.7	-		71.7
TOTAL ACC													0.00			71.7	-		71.7
PENDING BUDGE													0.00			0.0	-		0.0
SCO ADJUSTED		_											0.00			0.0	-		0.0
BALANCE PER (	ALSIARS	•											0.00			71.7	/-		71.7
	CACE.																		
PORT EDIT MES																			

#### PREPARE CERTIFICATION LETTER AND ASSEMBLE FINAL YEAR-END PACKAGE

Prepare the year-end certification letter. A separate certification letter is required for each fund submitted. Examples of the automated year-end certification letters are displayed in Exhibit IV-B-19 for ongoing participants and in Exhibit IV-B-20 for first year participants.

Annotate any adjustments to SCO displayed on the CSYDB3-1 Report and cross reference to the supporting Transaction Request(s).

Assemble the final year-end package including the certification letter, CSYDB3-1 Report, the remaining required reports, and supporting documentation (if applicable). Exhibit IV-B-21 displays the required year-end statements when using the automated process for both the first year participants and ongoing participants.

Sign and date certification letter. Make all necessary copies. Retain the CSYDB3-2 Report with a copy of the final year-end package.

#### COMPLETE SECTION 4 OF THE AUTOMATED YEAR-END REPORT CHECKLIST.

Submit the completed package to the SCO by the year-end financial statement due dates. Note the date the package is sent to the SCO on the cover page of the Automated Year-End Report Checklist.

### YEAR-END FINANCIAL STATEMENT DUE DATES

The year-end financial statement due dates apply to receipt of the year-end package by the SCO rather than the date of the electronic transmittal of the adjustments and accruals for the fund. Year-end packages can be submitted after the report deadlines; however, the SCO will **not** accept late electronic transmittals. Departments must transmit automated year-end data to the SCO at least one day **before** the mid-August year-end statement due date for all funds other than the General Fund, Feeder Funds, and Economic Uncertainty Funds. Refer to the chart displaying specific transmit and due dates in section *Request the Transmittal of Fund Records*.

#### REVISIONS TO THE AUTOMATED YEAR-END FINANCIAL STATEMENTS

A successful transmittal of the automated year-end statements may only be sent once. If a revision to the year-end statements is required, the revised statements must be prepared manually with the SCO's Forms 571E and 571F. Refer to Chapter IV-A, *Revisions to Reports* section for instructions and additional information regarding these forms.

### EXHIBIT IV-B-19 CERTIFICATION LETTER ONGOING PARTICIPANTS (NOT FIRST YEAR)

### State of California M e m o r a n d u m

Date: July 31, 2009

To: State Controller's Office

Division of Accounting and Reporting

3301 "C" Street, Suite 700 Sacramento, CA 95816 B-8

From: Department of Air Quality (9990)

102 North Street Sacramento, CA 95814 N. Charge, Director

Subject: CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The Department of Air Quality (Org 9990) is a participant in CALSTARS Auto Year-End. Year -end accruals and adjustments were transmitted to your office on 7/28/09 for Fund 0001. The CSYDB3-1 Report listed below is in lieu of Report No. 1, Report No. 2, Report No. 3, Report No. 5, and Report No. 15.

The following financial reports for the fiscal year-end June 30, 2009, are enclosed:

### **GENERAL FUND (0001)**

Report No.	Description
3	Adjustments to Controller's Accounts (annotated back-up only)
4	Statement of Revenue
6	Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
18	Statement of Change in General Fixed Assets
22	Statement of Contingent Liabilities – none to report
CSYDB3-1	Automated SCO Year-End Report – Final

#### **SPECIAL REPORTS**

Report No.	Description
------------	-------------

14 Bank and/or Savings and Loan Association Accounts Outside the State Treasury System – none to report

19 Statement of General Fixed Assets

Contact Person: I. Ben Tryin Phone Number: (916) 555-1234 E-Mail: IBTryin@AYETF.ca.gov

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed on this 31<sup>st</sup> day of July, 2009 at Sacramento, California.

Signature of Officer

Type or print name of Officer

Title of Officer

### EXHIBIT IV-B-20 CERTIFICATION LETTER FIRST YEAR PARTICIPANTS

#### State of California M e m o r a n d u m

Date: July 31, 2009

To: State Controller's Office

Division of Accounting and Reporting

3301 "C" Street, Suite 700 Sacramento, CA 95816 B-8

From: Department of Air Quality (9990)

102 North Street Sacramento, CA 95814 N. Charge, Director

Subject: CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The Department of Air Quality (Org 9990) is a first year participant in CALSTARS Auto Year-End. Year-end accruals and adjustments were transmitted to your office on 7/28/09 for Fund 0001.

The following financial reports for the fiscal year end June 30, 2009, are enclosed:

### **GENERAL FUND (0001)**

Report No.	Description
1	Report of Accruals to Controller's Accounts
2	Accrual Worksheet (see below)
3	Adjustments to Controller's Accounts (includes annotated back-up)
4	Statement of Revenue
5	Final Recon of SCO Accts with Final Budget Report
6	Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
15	Reconciliation of Agency Accounts with Transactions per State Controller (see below)
18	Statement of Change in General Fixed Assets
22	Statement of Contingent Liabilities – none to report

This year end package includes a CALSTARS CSYDB3-1 Report in lieu of hard copies of Reports 2 and 15. For subsequent Automated Year End the CSYDB3-1 Report will be submitted in lieu of hard copies of Reports 1, 2, 3, 5, and 15.

#### **SPECIAL REPORTS**

Report No. Description

Bank and/or Savings and Loan Association Accounts Outside the State Treasury System

19 Statement of General Fixed Assets

Contact Person: I. Ben Tryin Phone Number: (916) 555-1234 E-Mail: <a href="mailto:lBTryin@AYETF.ca.gov">lBTryin@AYETF.ca.gov</a>

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed on this 31st day of July, 2009 at Sacramento, California.

Signature of Officer

Type or print name of Officer

Title of Officer

### EXHIBIT IV-B-21 REQUIRED FINANCIAL AUTOMATED YEAR-END STATEMENTS FOR GOVERNMENTAL COST FUNDS

REQUIRED REPORTS – FIRST YEAR PARTICIPANTS		REQUIRED REPORTS – ONGOING PARTICIPANTS	
Report No. 1 – Report of Accruals to Controller's Accounts		Not required	
Report No. 2 –Must be retained with year-end statements		Not required	
Report No. 3 – Adjustments to Controller's Accounts		Not required	
Report No. 3 – Supporting documentation		Report No. 3 – Supporting documentation (annotated to CSYDB3-1) Report	
Report No. 4 – Final Statement of Revenue		Report No. 4 – Final Statement of Revenue	
Report No. 5 – Final Reconciliation of Controller's Accounts with Final Budget Report		Not required	
Report No. 6 – Final Budget Report		Report No. 6 – Final Budget Report	
Report No. 7 – Pre-Closing Trial Balance		Report No. 7 – Pre-Closing Trial Balance	
Report No. 8 – Post-Closing Trial Balance		Report No. 8 – Post-Closing Trial Balance	
Report No. 14 – Report of Accounts Outside the Treasury System	1	Report No. 14 – Report of Accounts Outside the Treasury System	1
Report No. 15 –Must be retained with year-end statements		Not required	
Report No. 18 – Statement of Changes in General Fixed Assets		Report No. 18 – Statement of Changes in General Fixed Assets	
Report No. 19 – Statement of General Fixed Assets	1	Report No. 19 – Statement of General Fixed Assets	1
Report No. 22 – Statement of Contingent Liabilities	2	Report No. 22 – Statement of Contingent Liabilities	2
CALSTARS CSYDB3-1 Report		CALSTARS CSYDB3-1 Report	

<sup>1</sup> Submit only 1 statement per department (not per fund).

<sup>2</sup> Submit 1 statement per fund.

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT
AS OF 06/30/09

FUND LEVEL ACCRUALS:

SCO ACCOUNT: ORG FUND SUB-FD

9990 0001

CALSTARS: ORG SEC FUND FD-DTL

9990 0001

	GL ACCT/	GENERAL LEDGER	
	SUBSIDIARY	AMOUNT	BALANCE
CURRENT YEAR ACCRUALS:			
GENERAL CASH	1110	314,885.48	
REVOLVING FUND CASH	1130	26,364.03	
ACCOUNTS RECEIVABLE OTHER	1319	920,279.57	
PROVISION FOR DEFERRED REC / A/R - OTHER	1600.1319	920,279.57-	
PREPAYMENT TO ARCHITECTURE REVOLVING FUND	1730.0602	28,000.00	
DUE TO OTHER FUNDS	3114.0094	644.00-	
REIMBURSEMENTS COLLECTED IN ADVANCE	3420	120,436.00-	
UNCLEARED COLLECTIONS	3730	193,805.48-	
RESERVE FOR PREPAID ITEMS	5330.0602	28,000.00-	
TOTAL ACCRUALS LESS REVOLVING FUND			0.00

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APPROPRIA	ATION A	DJUSI	MENTS	AND ACCR	UALS:													
SCO ACCOUNT:	ORG		FUND	SUB-FD	EY	REF	CAT			PGM	ELEM	COMP	ייים איים איים איים איים איים איים איים	REV-ACCT	AT	CT		
SCO ACCOUNT:	9990		0001	50B-FD	2006	001	CAI			10	FIFM	COMP	IASK	REV-ACCI	D	C		
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CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM	
	9990		0001		2006	001				10					00	200	6 100	
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ACCOUNT BALAN	ICE PER	R STAT	E CONT	ROLLER'S	OFFIC	E RECORDS:					2	8,502.	42	2	8,502	.42-		0.00
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REVERSE PY AC	CRUALS	3									10	2,288.	30	10:	2,288	3.30-		0.00
APPLY: CURRI	ENT YEA	R ADJ	JUSTMEN	TS TO SC	:O:							•			•			
TOTAL ADJ	JUSTMEN	ITS										0.	00		O	.00		0.00
APPLY: CURRI	ENT YEA	R ACC	RUALS:	:														
TOTAL ACC	CRUALS											0.	00		O	.00		0.00
PENDING BUDGE	PENDING BUDGET REVISIONS											0.	00		O	.00		0.00
SCO ADJUSTED	BALANC	Œ									13	0,790.	72	130	790	.72-		0.00
BALANCE PER (	TALSTAR	2S								2.96	8.824.	37-	130	0.790	.72-	3,099,6	15.09-*	

REPORT EDIT MESSAGE:

WARNING - OUT OF BALANCE BY \$ 3,099,615.09\*

<sup>\*</sup>Appropriation reverted June 30, 2009. SCO's RV document to zero the appropriation was not entered.

CSTARDB3 9990 (DEST: AA SPEC) PY,	,0,0,0,0,	,	,	,	,	,	,	****** RUN:07/29/09 TIME:10:07
PRIOR FISCAL YEAR: 2008	******	****	****	****	*******	FND(ALL)*	GL(ALL)*	

DEPARTMENT OF AIR QUALITY (9990) AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/09

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		41,838.89-	41,838.89	0.00
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		2,684.91	2,684.91-	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		39,153.98-	39,153.98	0.00
BALANCE PER CALSTARS		1,553,482.49-	39,153.98	1,514,328.51-*

#### REPORT EDIT MESSAGE:

WARNING - OUT OF BALANCE BY \$ 1,514,328.51\*

<sup>\*</sup>Appropriation reverted June 30, 2009. SCO's RV document to zero the appropriation was not entered.

CSTARDB3 9990 PRIOR FISCAL Y			PEC) P			********** D	EPARTM	ENT O	F AI	R QUA	LITY (	9990)	ı)*	*****	****	RUN:07	/29/09 т	IME:10:07
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CALSTARS:	ORG 9990	SEC	FUND 0001	FD-DTL	EY 2006	REF 001	CAT	OBJ	OD	PGM 30	ELEM 01	COMP	TASK	SOURCE	AT 00	FFY 2006	APPN-SY 301	м
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ACCOUNT BALAN	CE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECORDS:					4	2,368.	68	42	2,368	.68-		0.00
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REVERSE PY AC	CRUALS											0.	00		0	.00		0.00
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	NT YEA	R ACC	RUALS:															
TOTAL ACC													00			.00		0.00
	NDING BUDGET REVISIONS												00			.00		0.00
SCO ADJUSTED												2,368.			368			0.00
BALANCE PER C	ALSTAR	.S									43	1,467.	44-	42	2,368	.68-	473	,836.12-*

REPORT EDIT MESSAGE:

WARNING - OUT OF BALANCE BY \$ 473,836.12\*

<sup>\*</sup>Appropriation reverted June 30, 2009. SCO's RV document to zero the appropriation was not entered.

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PRIOR FISCAL YEAR: 2008	*************	****** FND(ALL)* G	L(ALL)*	
	DEPARTM	ENT OF AIR QUALITY (9	990)	
	AUTOMA	ATED SCO YEAR-END REPO	ORT	
		AS OF 06/30/09		

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	9990		0001		2006	001				30	02				D	С			
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APPROPRIA	TION A	DJUSTI	MENTS	AND ACCE	UALS:														
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CALSTARS: ORG SEC FUND FD-DTL EY REF CAT OBJ OD PGM ELEM COMP TASK SOURCE AT FFY APPN-SYM
9990 0001 2006 001 30 02 00 2006 302

	GL ACCT/	BUDGET/ADJUST	RECEIPT/	
	SUBSIDIARY	ADVANCE	DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		42,368.68-	42,368.68	0.00
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		42,368.68-	42,368.68	0.00
BALANCE PER CALSTARS		431,467.44	42,368.68	473,836.12*

REPORT EDIT MESSAGE:

WARNING - OUT OF BALANCE BY \$ 473,836.12-\*

<sup>\*</sup>Appropriation reverted June 30, 2009. SCO's RV document to zero the appropriation was not entered.

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SCO ACCOUNT:	ORG		FUND	SUB-FD	EY	REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT		
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CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	АТ	FFY	APPN-SYM	
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ACCOUNT BALAN	ICE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECORDS:					3	9,678.	.29-	39	9,678	.29		0.00
REVERSE PY AD	JUSTME	NTS I	o sco										.00			.00		0.00
REVERSE PY AC											3	9,678.	. 29	39	9,678	.29-		0.00
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	TOTAL ACCRUALS												.00			.00		0.00
	ENDING BUDGET REVISIONS												.00		_	.00		0.00
SCO ADJUSTED BALANCE PER C													.00			.00		0.00
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PRIOR FISCAL YEAR: 2008 \*\*\*\*\*\* FND(ALL)\* GL(ALL)\*

DEPARTMENT OF AIR QUALITY (9990) AUTOMATED SCO YEAR-END REPORT

			AS	OF 0	6/30/09	9						
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APPROPRIATION ADJ	JUSTMENTS AND ACC	RUALS:										
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SCO ACCOUNT: ORG	FUND SUB-FD	EY REF	CAT		PGM I	ELEM COM	P TASK	REV-ACCT	AT	CT		
9990	0001	2006 001	90						F	С		
CALSTARS: ORG S	SEC FUND FD-DTL	EY REF	CAT OBJ	OD	PGM I	ELEM COM	P TASK	SOURCE	АТ	FFY	APPN-SYM	
9990	0001	2006 001							90	2006		
***********	******	******	*****	****	*****	******	*****	******	****	*****	*******	*****
			GL AC	CT/	BUI	DGET/ADJU	ST	RECEI	PT/			
			SUBSID	IARY		ADVANCE		DISBURS	EMENT	•	BALANCE	:
ACCOUNT BALANCE PER S	STATE CONTROLLER'S	S OFFICE RECORDS:				140,70	6.58	140	706.	58-		0.00
DEVEDSE DV ADTIISTMENT	TS TO SCO						0 00		0	0.0		0 00

SUE	SIDIARY ADVANCE	DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:	140,706.58	140,706.58-	0.00
REVERSE PY ADJUSTMENTS TO SCO	0.00	0.00	0.00
REVERSE PY ACCRUALS	216,739.40-	216,739.40	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:			
TOTAL ADJUSTMENTS	0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:			
TOTAL ACCRUALS	0.00	0.00	0.00
PENDING BUDGET REVISIONS	0.00	0.00	0.00
SCO ADJUSTED BALANCE	76,032.82-	76,032.82	0.00
BALANCE PER CALSTARS	1,729,290.26	76,032.82	1,805,323.08*

#### REPORT EDIT MESSAGE:

WARNING - OUT OF BALANCE BY \$ 1,805,323.086

<sup>\*</sup>Appropriation reverted June 30, 2009. SCO's RV document to zero the appropriation was not entered.

\*\*\*\*\*\* RUN:07/29/09 TIME:10:07 DEPARTMENT OF AIR OUALTIY (9990) AUTOMATED SCO YEAR-END REPORT AS OF 06/30/09 APPROPRIATION ADJUSTMENTS AND ACCRUALS: FUND SUB-FD EY REF SCO ACCOUNT: ORG PGM ELEM COMP TASK REV-ACCT AT CT 9990 0001 2007 001 10 CALSTARS: ORG SEC FUND FD-DTL EY REF CAT OBJ OD PGM ELEM COMP TASK SOURCE AT FFY APPN-SYM 00 2007 100 9990 0001 2007 001 10 GL ACCT/ BUDGET/ADJUST RECEIPT/ ADVANCE DISBURSEMENT
8,414,850.64- 3,056,580.27
0.00 0.00
2,773,498.42 2,773,498.42-SUBSIDIARY BALANCE ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS: 5,358,270.37-REVERSE PY ADJUSTMENTS TO SCO 0.00 0.00 0.00 REVERSE PY ACCRUALS APPLY: CURRENT YEAR ADJUSTMENTS TO SCO: DUE FROM OTHER APPNS 1420 245,678.00-245,678.00-TOTAL ADJUSTMENTS 0.00 245,678.00-245,678.00-APPLY: CURRENT YEAR ACCRUALS: ACCOUNTS PAYABLE 3010 0.00 13,166.30 13,166.30 CLAIMS FILED 3020 0.00 3,683.82 3,683.82 DUE TO OTHER APPNS 3115 0.00 1,928.47 1,928.47 18,778.59 18,778.59 TOTAL ACCRUALS 0.00 PENDING BUDGET REVISIONS 0.00 0.00 0.00 56,182.44\* 5,585,169.78-113,173.56-\* 5,585,169.78-5,641,352.22-\* SCO ADJUSTED BALANCE BALANCE PER CALSTARS 5,471,996.22-\*

3010

0.00

13,166.30

ENCUMBRANCES

0.00

<sup>\*</sup>The difference (\$169,356.00) between the SCO Adjusted Balance and the Balance Per CALSTARS is due to the amount of the Reverse Prior Year Corrections Made By SCO shown on Report No. 5 and Report No. 15 in Chapter IV-A, but not displayed on the DB3 Report. The record can be transmitted to SCO.

CSTARDB3 9990 PRIOR FISCAL Y		AA S	SPEC) F			******	, *****	****	****	FND(	, ALL)*	, GL(ALL	.)*	*****	****	RUN:	07/29/09 TIME:	:10:07
							EPARTM			-	-	-	,					
							AUTOM	ATED S	sco :	YEAR-I	END RE	PORT						
										6/30/								
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APPROPRIA	TION A	DJUST	MENTS	AND ACCR	UALS:													
**************************************	*****	****	FUND	******** SUB-FD	*****	REF	CAT	****	****	*****	*****	COMP	*****	REV-ACCT	**** AT	***** CT	******	*****
SCO ACCOUNT:	9990		0001	SUB-FD	EY 2007	001	CAT			PGM 20	ELEM	COMP	TASK	REV-ACCT	D	CT		
	9990		0001		2007	001				20					ע	C		
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FF	Y APPN-SYM	
	9990		0001		2007	001				20					00	20	07 200	
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							G	L ACC	<b>'T</b> /	В	UDGET/	ADJUST		RECEI	PT/			
							SU	BSIDI	ARY		ADVA	NCE		DISBURS	EMEN	T	BALANCE	
ACCOUNT BALAN	CE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECORDS:					1,96	3,326.		284	1,970		1,678,355	
REVERSE PY AD	JUSTME	NTS T	o sco										00			.00		0.00
REVERSE PY AC	CRUALS	<b>;</b>									1,28	2,941.	31	1,282	2,941	.31-	0	0.00
APPLY: CURRE	NT YEA	R ADJ	USTMEN	TS TO SC	0:													
DUE TO OTHE							311	.5					00		,678		245,678	3.00
TOTAL ADJ	USTMEN	ITS										0.	00	245	,678	.00	245,678	3.00
APPLY: CURRE	NT YEA	R ACC	RUALS:	:														
TOTAL ACC	RUALS											0.	00		0	.00	0	0.00
PENDING BUDGE	ENDING BUDGET REVISIONS												00			.00	0	0.00
SCO ADJUSTED	ADJUSTED BALANCE										68	0,385.	13-	752	2,292	.52-	1,432,677	7.65-
												0,385.				.52-	1,432,677	

CSTARDB3 9990 PRIOR FISCAL Y	EAR:	2008		***	****		EPARTM AUTOM	ENT O ATED S AS	F AI SCO Y OF 0	R QUA ZEAR-I 6/30/	LITY ( END REI 09	9990) PORT					//29/09 TIME	
APPROPRIA'																	AAAAA PAGE	9
**************************************	***** ORG	****	***** FUND	******** SUB-FD	***** EY	************ REF	***** CAT	****	****	**** PGM	***** ELEM	***** COMP	***** TASK	**************************************	**** AT	****** CT	*****	*****
	9990		0001		2007	001				30	01				D	С		
CALSTARS:	ORG 9990	SEC	FUND 0001	FD-DTL	EY 2007	REF 001	CAT	OBJ	OD	PGM 30	ELEM 01	COMP	TASK	SOURCE	AT 00	FFY 2007	APPN-SYM 301	*****
							G	L ACC	<b>'T</b> /	В	UDGET/	ADJUST		RECEIF	T/			
							SU	BSIDI	ARY		ADVA	NCE		DISBURS	EMEN	T	BALANCE	
ACCOUNT BALANC	CE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECORDS:					1,19	0,400.	37-	408	,792	.24	781,60	8.13-
REVERSE PY AD	JUSTME	NTS T	o sco										00		-	.00		0.00
REVERSE PY AC											36	5,144.	05	365	,144	.05-		0.00
			USTMEN	ITS TO SC	0:													
TOTAL ADJ												0.	00		0	.00		0.00
APPLY: CURRE		R ACC	RUALS:									•			•			
TOTAL ACC		a = 03.7a											00			.00		0.00
PENDING BUDGE	I KEAT																	
SCO ADJUSTED	D 3 T 3 310	r										5,256.			,648		781,60	

CSTARDB3 9990 PRIOR FISCAL YI	-	AA S 2008	PEC) P			, , ******		****	, :***	FND(	, ALL)*	, GL(ALI		*****	****	RUN:07	7/29/09 TIME:	10:07
						I	EPARTI	ENT C	F AI	R QUA	LITY (	9990)						
							AUTOM	ATED :	SCO 1	YEAR-I	END RE	PORT						
										6/30/								
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APPROPRIA:	TION A	DJUST	MENTS	AND ACCR	UALS:													
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SCO ACCOUNT:	ORG		FUND	SUB-FD	EY	REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT		
	9990		0001		2007	001				30	02				D	C		
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	ΑТ	FFY	APPN-SYM	
CALIFIAND.	9990	BEC	0001	FD-DID	2007	001	CAI	OBO	OD	30	02	COMP	IASK	BOOKCE	00		7 302	
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							G	L ACC	T/	В	UDGET/	ADJUST	•	RECEI	PT/			
							st	BSIDI	ARY		ADVA	NCE		DISBURS	EMEN	T	BALANCE	
ACCOUNT BALANC	CE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECORDS:					1,19	0,400.	37	408	792	.24-	781,608	3.13
REVERSE PY AD	JUSTME	NTS T	o sco									0.	00		0	.00	C	0.00
REVERSE PY ACC	CRUALS										36	5,210.	65-	365	,210	.65	C	0.00
APPLY: CURRE	NT YEA	R ADJ	USTMEN	TS TO SC	0:													
TOTAL ADJU	USTMEN	TS										0.	00		0	.00	C	0.00
APPLY: CURRE	NT YEA	R ACC	RUALS:															
TOTAL ACCI													00			.00		0.00
PENDING BUDGE													00			.00		0.00
SCO ADJUSTED I												5,189.			-	.59-	781,608	
BALANCE PER CA	ALSTAR	.S									82	5,189.	72	43	3,581	.59-	781,608	3.13

	-		PEC) P	Y, ,0,0,		, , ******			<i>,</i>	(	,	<b>~-</b>	٠	*****		RUN: 07	7/29/09 TIM	E:TO:
RIOR FISCAL	EAR:	2008		****						(	,	GL (ALL	)*					
					T	DEPARTMENT		-	-	-								
						AUT	OMATED	OF 06			EPORT							
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APPROPRIA																	PAGE	
	*****		*****	*******	*****	*******	*****	*****	****	****	*****	*****	*****	*******	****	*****	******	****
SCO ACCOUNT:	ORG		FUND	SUB-FD	EY	REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCT	АТ	CT		
Dec necessir.	9990		0001	505 15	2007	001	0111			99		COLL	111010	KEV HCCI	D	C		
	3330		0001		2007	001				-					_	·		
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	ОВЈ	OD	PGM	ELEM	COMP	TASK	SOURCE	ΑТ	FFY	APPN-SYM	
	9990		0001		2007	001									CA	2007	900	
CCOUNT BALAN	CE DED	CTAT	E CONT	ים מים ז דים ו	OPPTO	TE DECODED.		JBSIDI			ADVA	3,422.	n 0	DISBURS 2,140			BALANCE 36,5	02 3
REVERSE PY AI				KOLLEK S	OFFIC	E RECORDS:					•	6,850.		-	,850		30,3	0.0
REVERSE PY AC			0 500									6,572.		2,096	-			0.0
APPLY: CURRI			USTMEN	TS TO SC	:O:						-,05	0,0,2,	• •	_,,,,,	,,,,,			•••
	JUSTMEN	TS										0.	00		0	.00		0.0
TOTAL ADJ		P ACC	RUALS:															
	ENT YEA	Tr Acc					131	.1				0.	00		17	.54-		17.5
			NTS				13.					•		_				_,
APPLY: CURRI	EC - AB	ATEME	NTS				142	20				0.	00	1	,928	.47-	1,9	
APPLY: CURRI ACCOUNTS/RI	EC - AB	ATEME	NTS									0.			,928 ,288		1,9 36,2	28.4
APPLY: CURRI ACCOUNTS/RI DUE FROM OT ACCOUNTS PA CLAIMS FILI	EC - AB THER AP AYABLE ED	ATEME	NTS				142	.0				0.	00	36 2	,288 2,250	.36	36,2 2,2	28.4 88.3 50.0
APPLY: CURRI ACCOUNTS/RI DUE FROM OT ACCOUNTS PA CLAIMS FILE TOTAL ACC	EC - AB THER AP AYABLE ED CRUALS	ATEME					142 301	.0				0. 0.	00 00 00	36 2	,288 2,250 5,592	.36 .00 .35	36,2	28.4 88.3 50.0 92.3
APPLY: CURRI ACCOUNTS/RI DUE FROM OT ACCOUNTS PA CLAIMS FILM TOTAL ACC PENDING BUDGE	EC - AB THER AP AYABLE ED CRUALS ET REVI	ATEME PNS SIONS					142 301	.0				0. 0. 0.	00 00 00 00	36 2	2,288 2,250 5,592 0	.36 .00 .35	36,2 2,2	28.4 88.3 50.0 92.3 0.0
APPLY: CURRY ACCOUNTS/RI DUE FROM OT ACCOUNTS PA CLAIMS FILE	EC - AB THER AP AYABLE ED CRUALS ET REVI BALANC	ATEME PNS SIONS					142 301	.0				0. 0.	00 00 00 00 00	36 2	5,288 2,250 5,592 0	.36 .00 .35	36,2 2,2	28.4 88.3 50.0

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PRIOR FISCAL Y	EAR:	2008		****	*****	********				•	•		* (۱					
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APPROPRIA						********	*****		.***	****	*****	*****	*****	******	****	*****	*****	******
SCO ACCOUNT:			FUND	SUB-FD	EY	REF	CAT				ELEM			REV-ACCT	AT	СТ		
Dec neccont.	9990		0001	505 15	2007		90			1 011		COLL	111010	KET HOOT	F	C		
	3330		0001		2007	001	50								-	Ū		
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM	
	9990		0001		2007	001									90	200	7 801	
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							(	L ACC	CT/	В	UDGET/	ADJUST	•	RECEI	PT/			
							នា	JBSIDI	IARY		ADVA	NCE		DISBURS	EMEN	1T	BALANCE	
ACCOUNT BALAN	ICE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECORDS:					6,67	3,179.	65	2,552	2,595	5.25-	4,120,5	84.40
REVERSE PY AI	JUSTME	ENTS I	o sco									0.	00		(	0.00		0.00
REVERSE PY AC	CRUALS	3									2,43	7,335.	24-	2,437	,335	5.24		0.00
APPLY: CURRE			JUSTMEN	ITS TO SO	20:													
TOTAL ADJ												0.	00		(	0.00		0.00
APPLY: CURRE																		
ACCOUNTS RE	_		REIMBU	RSEMENTS	3		133						00			0.00-		80.00-
DUE FROM OT								10.001					00		-	7.96-	•	67.96-
DUE FROM OT								10.004	14				00			3.49-	-	93.49-
DUE FROM OT			·				142						00	63		3.31-	•	88.31-
DUE FROM OT		VERNI	IENTAL	ENTITIES	•		159	•0					00	101		0.00- 9.76-		60.00- 89.76-
PENDING BUDGE		CTONG	,										00	123		0.00	123,70	0.00
SCO ADJUSTED			•								4 23	. 844.		230		9.77-	3,996,7	
BALANCE PER C											-	5,844.			-	9.77-	3,996,7	
Limbiton LER (	LILLIAN										1,23	,011.		25.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	• • • •	3,330,7	71.01

PRIOR FISCAL Y	EAK:	2008				************	EPARTM						<i>)</i> "					
							AUTOMA			-	-	-						
								AS C	OF 06	/30/0	9							
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APPROPRIA																		
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SCO ACCOUNT:	ORG 9990		FUND 0001	SUB-FD	EY 2008	REF	CAT			PGM	ELEM	COMP	TASK		AT	CT		
	9990		0001		2008									0161400	R	Õ		
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM	
	9990		0001		2008	980								161400	RR	200	8 950	
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							G	L ACC	T/	В	UDGET/	ADJUST		RECEI	PT/			
							St	BSIDI	ARY		ADVA	NCE		DISBURS	EMEN	ΙΤ	BALANCE	
ACCOUNT BALAN	CE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECORDS:						0.		6,513	,065	.22-	6,513,06	5.22-
REVERSE PY AD	JUSTME	NTS T	o sco									0.	00		0	.00		0.00
REVERSE PY AC												0.	00		0	.00		0.00
APPLY: CURRE	NT YEA	R ADJ	USTMEN	TS TO SC	0:													
TOTAL ADJ	USTMEN	TS										0.	00		0	.00		0.00
APPLY: CURRE		R ACC	RUALS:															
GENERAL CAS							111	0				0.			-	.00-	-	5.00-
TOTAL ACC												0.		1		.00-	-	5.00-
PENDING BUDGE			1									0.				.00		0.00
SCO ADJUSTED		_										0.		6,514	•		6,514,14	
BALANCE PER C	ALSTAR	S										0.	00	6,514	.140	.22-	6,514,14	0.22-

STARDB3 9990	-	-			, , ,	,		,			· · · · · ·		*****	****	RUN:07	//29/09 TIME:	:10:07
RIOR FISCAL Y	EAR: 20	800	****	*****	******							* (۱					
						DEPART				END RE							
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APPROPRIA																11.02	
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SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	•		PGM	ELEM	COMP	TASK	REV-ACCT	ΑT	CT		
	9990	0001		2008	001				10					D	C		
CALSTARS:	ORG S	SEC FUND	FD-DTL	EY	REF	CAT	OB	T OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM	
	9990	0001		2008	001				10					00	2008	3 100	
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							GL A	CT/	B	UDGET/	ADJUS1	r	RECEI	PT/			
						S	UBSII	DIARY		ADV			DISBURS			BALANCE	
ACCOUNT BALAN				OFFIC	CE RECORDS	3:				23,30	03,658.		14,862	-		8,441,13	
REVERSE PY AD		rs to sco	)									.00			.00		0.00
REVERSE PY AC											0.	.00		0	.00		0.00
APPLY: CURRE		ADJUSTME	NTS TO SO	:O:													
DUE TO OTHE						31	14.08	390				.00		2,963		2,96	
TOTAL ADJ											0.	.00	2	2,963	.00	2,96	3.00
APPLY: CURRE		ACCRUALS	:														
ACCOUNTS PA							10					.00	1,267	-		1,267,07	
DUE TO OTHE						31	15					.00	1,385	-		1,385,72	
TOTAL ACC												.00	2,652			2,652,80	
PENDING BUDGE		IONS										.00			.00		0.00
SCO ADJUSTED										-	03,658.		-	-	.65		
BALANCE PER C	ALSTARS									23,30	03,658.	.00-	17,518	3,288	.65	5,785,36	9.35-
											_						
FUNDED BY R	EIMBURSE	EMENTS				14	20				0.	.00	90	250,	.00-		0.00

STARDB3 9990 (DEST:	AA SPEC)	PY, ,0,0,	0,0,	,	, ,		,			,		*****	****	RUN:07	//29/09 TIME:	10:07
RIOR FISCAL YEAR: 2		****	*****	*****	*****	***	*****	FND(							,, , ,,	
							NT OF AI									
					AUT	OMAT	ED SCO	YEAR-	END REI	PORT						
							AS OF 0	6/30/	09							
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APPROPRIATION AD	JUSTMENT	S AND ACCE	RUALS:													
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SCO ACCOUNT: ORG	FUN	D SUB-FD	EY	REF	CZ	AΤ		PGM	ELEM	COMP	TASK	REV-ACCT	ΑT	CT		
9990	000	1	2008	001				20					D	С		
CALSTARS: ORG	SEC FUN	D FD-DTL	EY	REF	CZ	AT (	OBJ OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM	
9990	000	1	2008	001				20					00	2008	3 200	
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						GL	ACCT/	E	BUDGET/	ADJUSI	ľ	RECEIP	T/			
						SUB	SIDIARY		ADVA	NCE		DISBURS	EMEN	T	BALANCE	
ACCOUNT BALANCE PER	STATE C	ONTROLLER '	'S OFF	CE RECO	RDS:				8,63	3,394.	.00-	7,098	,939	.02	1,534,454	.98-
REVERSE PY ADJUSTMEN	TS TO SC	O .									.00		-	.00		.00
REVERSE PY ACCRUALS										0.	.00		0	.00	C	.00
APPLY: CURRENT YEAR		ENTS TO SO	co:													
TOTAL ADJUSTMENT										0.	.00		0	.00	C	.00
APPLY: CURRENT YEAR	ACCRUAL	S:														
ACCOUNTS PAYABLE					-	3010					.00		,487		88,487	
DUE TO OTHER APPNS					3	3115					.00	1,035			1,035,198	
TOTAL ACCRUALS											.00	1,123	-		1,123,686	
PENDING BUDGET REVIS									0 63		.00	0 000		.00		.00
SCO ADJUSTED BALANCE										3,394.		8,222	-		410,768	
BALANCE PER CALSTARS									0,63	3,394.	.00-	8,222	,025	. / 0	410,768	

STARDB3 9990 RIOR FISCAL Y			PEC) P	Y, ,0,0,	0,0,	*****	, , ******	****	****	, ****	END (	, att\* (	7T / NT T	١.*	*****	****	RUN:07	/29/09 TIME	:10:07
RIOR FISCAL I	EAR:	2006										LITY (		) "					
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APPROPRIA																		11102	
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SCO ACCOUNT:	ORG		FUND	SUB-FD	EY	REF	(	CAT			PGM	ELEM	COMP	TASK	REV-ACCT	ΑТ	CT		
	9990		0001		2008	001					30	01				D	C		
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	(	CAT	ОВЈ	OD	PGM	ELEM	COMP	TASK	SOURCE	АТ	FFY	APPN-SYM	
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								GI	L ACC	T/	В	UDGET/	ADJUST		RECEIF	T/			
								SUE	BSIDI	ARY		ADVA	NCE		DISBURS	EMEN	т	BALANCE	
ACCOUNT BALAN	ICE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECO	RDS:					4,76	2,758.	00-	3,233	,532	.50	1,529,22	5.50-
REVERSE PY AD	JUSTME	NTS T	o sco										0.	00		0	.00		0.00
REVERSE PY AC	CRUALS	;											0.	00		0	.00		0.00
APPLY: CURRE	NT YEA	R ADJ	USTMEN	ITS TO SC	:O:														
TOTAL ADJ	USTMEN	ITS											0.	00		0	.00		0.00
APPLY: CURRE	NT YEA	R ACC	RUALS:																
ACCOUNTS PA								3010	-					00		,583		135,58	
DUE TO OTHE		នេ						3115	5					00		,337		484,33	
TOTAL ACC														00	619	,920		619,92	
PENDING BUDGE														00		-	.00		0.00
SCO ADJUSTED												•	2,758.		3,853	-		909,30	
BALANCE PER C	ALSTAR	ls.										4,76	2,758.	00-	3,853	,453	.25	909,30	4.75-
ENCUMBRANCE								3010	1				0	00	135	,583	00		0.00

CSTARDB3 9990 PRIOR FISCAL Y	-	AA S 2008	PEC) P			, , ******	, *****		, ****	FND(	, ALL)*	GL(ALL	)*	*****	****	RUN:07	//29/09 TIME	3:10:07
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APPROPRIA																		
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SCO ACCOUNT:	ORG		FUND	SUB-FD	EY	REF	CAT			PGM		COMP	TASK	REV-ACCT		CT		
	9990		0001		2008	001				30	02				D	С		
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	АТ	FFY	APPN-SYM	
	9990		0001		2008	001				30	02				00	2008	3 302	
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							C	L ACC	T/	В		ADJUST		RECEIR	PT/			
							St	BSIDI	ARY		ADVA			DISBURS			BALANCE	
ACCOUNT BALAN				ROLLER'S	OFFIC	E RECORDS:					4,76	2,758.		3,233	-		1,529,2	
REVERSE PY AI			o sco										00			.00		0.00
REVERSE PY AC					_							0.	00		0	.00		0.00
APPLY: CURRI			USTMEN	TS TO SC	0:							_			_			
TOTAL AD												0.	00		Ü	.00		0.00
APPLY: CURRI			RUALS:				142					0	00	101	1 227	.75-	101 2	37.75-
ACCOUNTS PA		PNS					301	-					00		-	3.00-	-	83.00-
TOTAL ACC							301	.0					00		-	.75-		20.75-
PENDING BUDGE		STONS	ı										00	013	•	.00	013,3	0.00
											4.76	2,758.		3,853	-		909,30	
		_									-	2,758.		3,853	-		909,30	
SCO ADJUSTED BALANCE PER (	CALSTAR	.S									-,	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0,000	,		,	01.75

CSTARDB3 9990 PRIOR FISCAL Y	-		PEC) P			, , **********	EPARTM	ENT C	F AI	R QUA		9990)		*****	****	RUN:07	7/29/09 TIME:10:0
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**************************************	***** TION A	**** DJUST	****** MENTS	******** AND ACCR	***** UALS:	******	*****					*****	*****	*******	****	*****	***** PAGE
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SCO ACCOUNT:	ORG 9990		FUND 0001	SUB-FD	EY 2008	REF 001	CAT			PGM 99	ELEM	COMP	TASK	REV-ACCT	AT D	CT C	
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							G	L ACC	T/	В	UDGET/	ADJUST	•	RECEI	PT/		
							St	BSIDI	ARY		ADVA	NCE		DISBURS	EMEN	T	BALANCE
ACCOUNT BALAN	CE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECORDS:						0.	00	1,586	,654	.71	1,586,654.71
REVERSE PY AD	JUSTME	NTS I	o sco									0.	00		0	.00	0.00
REVERSE PY AC	CRUALS											0.	00		0	.00	0.00
APPLY: CURRE	NT YEA	R ADJ	USTMEN	TS TO SC	:O:												
TOTAL ADJ												0.	00		0	.00	0.00
APPLY: CURRE																	
ACCOUNTS/RE	_		ENTS				131						00			.46-	186.46
DUE FROM OT								0.000	)6				00		-	.42-	459,545.42
DUE FROM OT		PNS					142						00	2,896	-		2,896,852.37
ACCOUNTS PA							301						00		3,422		473,422.85
CLAIMS FILE		_					302	-	_				00		,120		239,120.42
DUE TO OTHE								4.051					00		,978		3,978.91
DUE TO OTHE								4.066					00		,936		16,936.79
DUE TO OTHE								4.067	8				00		,966		10,966.61
DUE TO OTHE		5					311	.5					00	1,025 1,586	-		1,025,503.96 1,586,654.71
PENDING BUDGE		CTONG	,										00	1,500	-	.00	0.00
	T KEAT	PIOND	,									0.			U	. 00	0.00
SCO ADJUSTED	DATANC	r										0	00		0	.00	0.00

REVERSE PY ACCRUALS  APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:  TOTAL ADJUSTMENTS  APPLY: CURRENT YEAR ACCRUALS:  GENERAL CASH DUE FROM OTHER FUNDS  DUE FROM OTHER FUNDS  DUE FROM OTHER FUNDS  DUE FROM OTHER FUNDS  1410.0042  DUE FROM OTHER FUNDS  1410.0044  DUE FROM OTHER GOVERNMENTAL ENTITIES  TOTAL ACCRUALS  PENDING BUDGET REVISIONS  SCO ADJUSTED BALANCE  16,883,169.00  0	STARDB3 9990 PRIOR FISCAL Y		2008	****				EPARTM AUTOM	***** ENT O ATED S	F AI SCO Y OF 0	R QUATEAR-E	LITY ( ND REI	9990) PORT	)*				/29/09 TIME	
CALSTARS: ORG SEC FUND FD-DIL EY REF	APPROPRIA	TION A	DJUST	MENTS	AND ACCR	UALS:	*****	*****	****	***	****	*****	*****	*****	******	****	*****	*****	****
9990 0001 2008 001  GL ACCT/ SUBSIDIARY ADVANCE DISBURSEMENT BALANCE  ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS: 16,883,169.00 9,962,938.22- 6,920,230.  REVERSE PY ADJUSTMENTS TO SCO 0.00 0.00 0.00 0.00  APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:  TOTAL ADJUSTMENTS TO SCO:  APPLY: CURRENT YEAR ACCRUALS:  GENERAL CASH 1110 0.00 65,829.80- 65,829.  DUE FROM OTHER FUNDS 1410.0006 0.00 296,163.95- 296,163.  DUE FROM OTHER FUNDS 1410.0042 0.00 63,380.83- 63,380.  DUE FROM OTHER FUNDS 1410.0044 0.00 80,271.33- 80,271.  DUE FROM OTHER FUNDS 1410.0044 0.00 2,444,264.90- 2,444,264.90	SCO ACCOUNT:				SUB-FD						PGM	ELEM	COMP	TASK	REV-ACCT				
ADVANCE   DISBURSEMENT   BALANCE	CALSTARS:		SEC		FD-DTL			CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE				
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS: 16,883,169.00 9,962,938.22- 6,920,230. REVERSE PY ADJUSTMENTS TO SCO 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	*****	*****	****	*****	*****	*****	*****	***** G	L ACC	**** !T/	**** В	UDGET/	ADJUST	*****	RECEI	PT/	*****	*****	*****
REVERSE PY ADJUSTMENTS TO SCO 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.								SU	BSIDI	ARY									
REVERSE PY ACCRUALS  APPLY: CURRENT YEAR ADJUSTMENTS TO SCO: TOTAL ADJUSTMENTS  TOTAL ADJUSTMENTS  APPLY: CURRENT YEAR ACCRUALS:  GENERAL CASH DUE FROM OTHER FUNDS 1110 0.00 65,829.80-65,829.80-65,829.80-06,829.80-000 0.00 0.00 0.00 0.00 0.00 0.00 0.					'ROLLER'S	OFFIC	E RECORDS:					16,88	-		9,962	-		6,920,23	
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:  TOTAL ADJUSTMENTS 0.00 0.00 0.00 0.  APPLY: CURRENT YEAR ACCRUALS:  GENERAL CASH 1110 0.00 65,829.80- 65,829.  DUE FROM OTHER FUNDS 1410.0006 0.00 296,163.95- 296,163.  DUE FROM OTHER FUNDS 1410.0042 0.00 63,380.83- 63,380.  DUE FROM OTHER FUNDS 1410.0044 0.00 80,271.33- 80,271.  DUE FROM OTHER APPNS 1420 0.00 2,444,264.90- 2,444,264.  DUE FROM OTHER GOVERNMENTAL ENTITIES 1590 0.00 225.00- 225.  TOTAL ACCRUALS 0.00 2,950,135.81- 2,950,135.  PENDING BUDGET REVISIONS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.				o sco															0.00
TOTAL ADJUSTMENTS 0.00 0.00 0.00 0.00 APPLY: CURRENT YEAR ACCRUALS:  GENERAL CASH 1110 0.00 0.00 65,829.80- 65,829. DUE FROM OTHER FUNDS 1410.0006 0.00 296,163.95- 296,163. DUE FROM OTHER FUNDS 1410.0042 0.00 63,380.83- 63,380. DUE FROM OTHER FUNDS 1410.0044 0.00 80,271.33- 80,271. DUE FROM OTHER APPNS 1420 0.00 2,444,264. DUE FROM OTHER APPNS 1420 0.00 2,444,264. DUE FROM OTHER GOVERNMENTAL ENTITIES 1590 0.00 2,950,135.81- 2,950,135. TOTAL ACCRUALS 0.00 2,950,135.81- 2,950,135. PENDING BUDGET REVISIONS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.													0.	00		U	.00		0.00
APPLY: CURRENT YEAR ACCRUALS:  GENERAL CASH DUE FROM OTHER FUNDS 1410.0006 1410.0006 1410.0042 1410.0042 1410.0044 1				OSIMEN	115 10 50	0:							0	00					0.00
GENERAL CASH 1110 0.00 65,829.80- 65,829.  DUE FROM OTHER FUNDS 1410.0006 0.00 296,163.95- 296,163.  DUE FROM OTHER FUNDS 1410.0042 0.00 63,380.83- 63,380.  DUE FROM OTHER FUNDS 1410.0044 0.00 80,271.33- 80,271.  DUE FROM OTHER APPNS 1420 0.00 2,444,264.90- 2,444,264.  DUE FROM OTHER GOVERNMENTAL ENTITIES 1590 0.00 225.00- 225.  TOTAL ACCRUALS 0.00 2,950,135.81- 2,950,135.  PENDING BUDGET REVISIONS 0.00 0.00 0.  SCO ADJUSTED BALANCE 16,883,169.00 12,913,074.03- 3,970,094.				RIJATIS:									٠.	00			.00		0.00
DUE FROM OTHER FUNDS       1410.0042       0.00       63,380.83-       63,380.         DUE FROM OTHER FUNDS       1410.0044       0.00       80,271.33-       80,271.         DUE FROM OTHER APPNS       1420       0.00       2,444,264.90-       2,444,264.         DUE FROM OTHER GOVERNMENTAL ENTITIES       1590       0.00       225.00-       225.00-       225.         TOTAL ACCRUALS       0.00       2,950,135.81-       2,950,135.       2,950,135.       2,950,135.         PENDING BUDGET REVISIONS       0.00       0.00       0.00       0.       0.       0.         SCO ADJUSTED BALANCE       16,883,169.00       12,913,074.03-       3,970,094.	GENERAL CAS	H						111	.0				0.	00	65	.829	.80-	65,82	29.80
DUE FROM OTHER FUNDS       1410.0044       0.00       80,271.33-       80,271.         DUE FROM OTHER APPNS       1420       0.00       2,444,264.90-       2,444,264.         DUE FROM OTHER GOVERNMENTAL ENTITIES       1590       0.00       225.00-       225.         TOTAL ACCRUALS       0.00       2,950,135.81-       2,950,135.         PENDING BUDGET REVISIONS       0.00       0.00       0.00       0.00         SCO ADJUSTED BALANCE       16,883,169.00       12,913,074.03-       3,970,094.	DUE FROM OT	HER FU	NDS					141	0.000	6			0.	00	296	,163	.95-	296,1	63.95
DUE FROM OTHER APPNS       1420       0.00       2,444,264.90-       2,444,264.         DUE FROM OTHER GOVERNMENTAL ENTITIES       1590       0.00       225.00-       225.         TOTAL ACCRUALS       0.00       2,950,135.81-       2,950,135.         PENDING BUDGET REVISIONS       0.00       0.00       0.00         SCO ADJUSTED BALANCE       16,883,169.00       12,913,074.03-       3,970,094.	DUE FROM OT	HER FU	NDS					141	0.004	2			0.	00	63	3,380	.83-	63,38	80.83
DUE FROM OTHER GOVERNMENTAL ENTITIES       1590       0.00       225.00-       225.         TOTAL ACCRUALS       0.00       2,950,135.81-       2,950,135.         PENDING BUDGET REVISIONS       0.00       0.00       0.00         SCO ADJUSTED BALANCE       16,883,169.00       12,913,074.03-       3,970,094.	DUE FROM OT	HER FU	NDS					141	0.004	4			0.	00	80	,271	.33-	80,2	71.33
TOTAL ACCRUALS 0.00 2,950,135.81- 2,950,135. PENDING BUDGET REVISIONS 0.00 0.00 0. SCO ADJUSTED BALANCE 16,883,169.00 12,913,074.03- 3,970,094.	DUE FROM OT	HER AP	PNS					142	0				0.	00	2,444	1,264	.90-	2,444,26	54.90
PENDING BUDGET REVISIONS       0.00       0.00       0.         SCO ADJUSTED BALANCE       16,883,169.00       12,913,074.03-       3,970,094.			VERNM	ENTAL	ENTITIES			159	0										25.00
SCO ADJUSTED BALANCE 16,883,169.00 12,913,074.03- 3,970,094.															2,950	-		2,950,13	
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CSTARDB3 9990 PRIOR FISCAL Y		AA S 2008	PEC) P			, , ******	*****		, ****	FND(	, ALL)*	, GL(ALL		*****	****	RUN:0	7/29/09	TIME:10:07	,
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APPROPRIA	TION A	DJUST	MENTS	AND ACCR	UALS:														
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SCO ACCOUNT:	ORG		FUND	SUB-FD	EY	REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCT		CT			
	9990		0001		2008	001	96								D	C			
CALSTARS:	ORG 9990	SEC	FUND	FD-DTL	EY 2008	REF 001	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT 96		APPN-:	SYM	
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								BSIDI	•	_	ADVA			DISBURS	•	T	BAL	ANCE	
ACCOUNT BALAN	CE PER	STAT	E CONT	ROLLER'S	OFFIC	E RECORDS:					2	8,126.	65			.00	:	28,126.65	
REVERSE PY AD	JUSTME	NTS T	o sco									0.	00		0	.00		0.00	
REVERSE PY AC	CRUALS	;										0.	00		0	.00		0.00	
APPLY: CURRE	NT YEA	R ADJ	USTMEN	TS TO SC	:O:														
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TOTAL ACC	RUALS												.00		-	.00		0.00	
PENDING BUDGE			3										.00			.00		0.00	
SCO ADJUSTED												8,126.				.00		28,126.65	
BALANCE PER C	ALSTAR	S									2	8,126.	65		0	.00	:	28,126.65	

PRIOR FISCAL Y	(DEST: 2	AA SI 008	PEC) P			, , ******	, *****	****	, ****	FND(	, AT.T.)*	, ατ. ( <b>λ</b> τ.τ.	<b>)</b> *	*****	****	RUN:0	7/29/09 TIME:	10:0
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APPROPRIA	ATION AD	JUSTI	MENTS .	AND ACCR	UALS:													
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SCO ACCOUNT:	ORG		FUND	SUB-FD	EY	REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCT	ΑT	CT		
	9990		0001		2008	001	97								D	С		
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM	
	9990		0001		2008	001									97	200	8 701	
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ACCOUNT BALAN				ROLLER'S	OFFIC	E RECORDS:					10	0,000.				.00	100,000	
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REVERSE PY AC	CCRUALS				_							0.	00		0	.00	C	0.00
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REVERSE PY AC APPLY: CURRE TOTAL ADJ	CCRUALS ENT YEAR JUSTMENT	S		TS TO SC	0:							0.				.00		0.00
REVERSE PY AC APPLY: CURRE TOTAL ADO APPLY: CURRE	CCRUALS ENT YEAR JUSTMENT ENT YEAR	S		TS TO SC	0:		110	10				0.	00		0	.00	0	0.00
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REVERSE PY AC APPLY: CURRE TOTAL ADD APPLY: CURRE CASH ON HAN EXPENSE ADV	CCRUALS ENT YEAR JUSTMENT ENT YEAR ND VANCES	S		TS TO SC	0:		171	.0				0. 50. 7,263.	00 00- 10-		0	.00	0 50 7,263	0.00 0.00- 3.10-
REVERSE PY AC APPLY: CURRI TOTAL ADD APPLY: CURRI CASH ON HAN EXPENSE ADV ACCOUNTS PA	CCRUALS ENT YEAR JUSTMENT ENT YEAR ND VANCES AYABLE	S		тѕ то ѕс	0:		171 301	.0			5	0. 50. 7,263. 4,817.	00 00- 10- 62-		0 0 0	.00	50 7,263 54,817	0.00 0.00- 3.10- 7.62-
REVERSE PY AC APPLY: CURRE TOTAL AD: APPLY: CURRE CASH ON HAM EXPENSE AD! ACCOUNTS PA CLAIMS FILE	CCRUALS ENT YEAR JUSTMENT ENT YEAR ND VANCES AYABLE ED	S		TS TO SC	0:		171	.0			5 1	0. 50. 7,263. 4,817. 1,505.	00 00- 10- 62- 25-		0 0 0	.00	50 7,263 54,817 11,505	0.00 0.00- 3.10- 7.62- 5.25-
REVERSE PY AC APPLY: CURRI TOTAL ADD APPLY: CURRI CASH ON HAN EXPENSE ADV ACCOUNTS PA	CCRUALS ENT YEAR JUSTMENT: ENT YEAR ND VANCES AYABLE ED CRUALS	s ACCI		TS TO SC	0:		171 301	.0			5 1	0. 50. 7,263. 4,817.	00 00- 10- 62- 25- 97-		0 0 0 0 0 0 0 0	.00	0 7,263 54,817 11,505 73,635	0.00 0.00- 3.10- 7.62- 5.25-
REVERSE PY AC APPLY: CURRE TOTAL ADC APPLY: CURRE CASH ON HAN EXPENSE ADC ACCOUNTS PA CLAIMS FILE TOTAL ACC	CCRUALS ENT YEAR JUSTMENT: ENT YEAR ND VANCES AYABLE ED CRUALS ET REVIS	S ACCI		TS TO SC	0:		171 301	.0			5 1 7	50. 7,263. 4,817. 1,505. 3,635.	00 00- 10- 62- 25- 97- 00		0 0 0 0 0 0 0 0 0	.00	0 7,263 54,817 11,505 73,635	0.00 0.00- 3.10- 7.62- 5.25- 5.97- 0.00

CSTARDB3 9990 PRIOR FISCAL Y		AA S 2008	PEC) P			, , ******		****						*****	****	RUN:0	7/29/09	TIME:10:07
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\*\*\*\*\*\* RUN:07/29/09 TIME:10:07 DEPARTMENT OF AIR QUALITY (9990) AUTOMATED SCO YEAR-END REPORT AS OF 06/30/09 GENERAL LEDGER ACCOUNT VERIFICATION 0001 GENERAL FUND GL ACCT DEBITS 1110 381,790.28 0.00 GENERAL CASH 1130 REVOLVING FUND CASH 26,364.03 0.00 1190 CASH ON HAND 50.00 0.00 1311 ACCOUNTS/REC - ABATEMENTS 204.00 0.00 1312 ACCOUNTS RECEIVABLE - REIMBURSEMENTS 880.00 0.00 1319 ACCOUNTS RECEIVABLE OTHER 920,279.57 0.00 1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS 7,094,372.78 0.00 D 1500 DUE FROM OTHER GOVERNMENTS 1,185.00 0.00 1600 PROVISION FOR DEFERRED RECEIVABLES 0.00 920,279.57 1710 EXPENSE ADVANCES 7,263.10 0.00 PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS 1730 28,000.00 0.00 F 2,823,618.29 3010 ACCOUNTS PAYABLE 0.00 3020 CLAIMS FILED 0.00 311,448.99 3110 DUE TO OTHER FUNDS OR APPROPRIATIONS 0.00 11,440,266.11 D 3400 ADVANCE COLLECTIONS 0.00 120,436.00 3730 UNCLEARED COLLECTIONS 0.00 193,805.48 5330 0.00 28,000.00 RESERVE FOR PREPAID ITEMS 55XX FUND BALANCE 7,377,465.68 0.00 15,837,854.44 15,837,854.44 \*TOTAL FUND 0001 FOOTNOTE D: AMOUNTS MAY HAVE BEEN ENTERED WITH SPECIAL 7XX TC'S.

FOOTNOTE E: AMOUNT COMPUTED AS THE DIFFERENCE BETWEEN DEBITS AND CREDITS.

FOOTNOTE F: AMOUNTS MAY HAVE BEEN ENTERED WITH SPECIAL 7XX TC'S AND/OR

GL 1730, SRF ADVANCES ARE NOT REPORTED TO SCO AND/OR

GL 1730, ARF ADVANCES MAY NEED TO BE REPORTED WITH TC'S 755/756.

### EXHIBIT IV-B-23 AUTOMATED YEAR-END REPORT CHECKLIST

# CALSTARS Automated Year-End Report Checklist for Governmental Cost Funds

Use throughout the automated year-end reporting process to ensure each step is completed prior to electronic transmittal to the SCO, and subsequent submittal of the year-end package to the SCO.

(Modified on 3/5/2009)

DEPARTMENT NAME:	
ORG CODE:	
FUND NUMBER:	
FUND NAME:	
CHECKLIST COMPLETED BY:	
DATE YEAR-END STATEMENT PACKAGE SENT TO SCO	

### SECTION 1: COMPLETE THIS SECTION BEFORE ORDERING PRELIMINARY DB3 REPORT

De	epartment has notified CALSTARS of intent to participate in automated year end process (only required for first year participants).
De	epartment has submitted new or revised CALSTARS Security Forms (CALSTARS 95), if needed.
De	epartment has posted all accruals and adjustments.
Er	ncumbrances have not been reclassified with TC 517 and TC 519.
G	L 3021-Claims In Process, GL 6201-Payroll Clearing Account, and GL 6297-Allocated Clearing Account are all zero.
Pr	ogram 99, Clearing Account, has a zero balance on CALSTARS reports.
De	epartment has performed and reviewed all FM 13 reconciliations:
	Appropriations
	Other detail accounts (e.g. Revenue)
	General Ledgers (non-shared funds)
	Subsidiary File balances (G02 or S01 Reports) to Document File (D09 or D10 Reports) subsidiary balances by GL
	Bank Reconciliation
	Revolving Fund Reconciliation
Th	nere are no reconciling items to CALSTARS.
Tr	ansaction Requests have been prepared to support all adjustments to SCO.
Th	nere are no accruals or adjustments against reverting appropriations or prior year revenues.
NO.	OTE: If a claim schedule from a reverting appropriation (GL 3020) remains outstanding on June 30, confirm that SCO paid the claim from the reverting appropriation in the new year.
De	epartment has reviewed the following reports to ensure there are no over expenditures:
	B03, B06, or DB2 Reports for <b>C</b> accounts
	B04, B06, or DB2 Reports for <b>D</b> and <b>F</b> accounts
De	epartment has reviewed the G02 Report to ensure all accrual accounts have normal balances (GL 1110 has a debit balance, GL 3020 has a credit balance).
Pe	ending Budget Revisions have been approved by Department of Finance
Pe	ending Executive Orders have been processed by June 30.

### SECTION 2: COMPLETE THIS SECTION FOR THE FINAL REVIEW OF DB3 REPORT

Department has resolved all fatal error messages on the DB3 Report.
Department has received a one page null report for the non-transmittable records (DB3 Report requested at <b>N</b> report period option).
<b>NOTE</b> : Departments must complete and submit a full set of manual statements for any fund that has non-transmittable records remaining after final adjustments are posted.
Department has reviewed a final DB3 Report requested at blank report period option.
Abnormal GL account balances have been reviewed and verified.
NOTE: Only abnormal balances in GL 1110 or GL 1130 will result in non-transmittable records.
All subsidiaries contain valid UCM Fund codes or General Ledger Account codes.
Prepayments to ARF (GL 1730, Subsidiary 0602) and Reserve for Prepayment to ARF (GL 5330, Subsidiary 0602) agree with the G02 Report.
Prepayments to Service Revolving Fund (GL 1730, Subsidiary 0666) and Prepayments to State Compensation Insurance Fund (GL 1730, Subsidiary 0512) are not included.
The Fund Level Accruals page does not display GL 14XX, GL 3010, or GL 31XX (except Sales Tax).
Adjustments to SCO appropriation and other detail accounts are displayed with the proper sign (GL 1400 is a "-" or negative; GL 3110 is a positive).
Adjustments to SCO agree with supporting Transaction Requests.
Pending Budget Revisions/Executive Orders are included on the Pending Budget Revisions line in the Balance column.
Encumbrances Funded By Reimbursements does not exceed the amount of Encumbrances for each detail appropriation.
The deadline to transmit fund records to the SCO has not passed.

#### SECTION 3: COMPLETE THIS SECTION FOR REVIEW OF REMAINING YEAR-END REPORTS

First year participating departments must prepare hard copies of Report No. 1, 2, 3, 5 and 15. Refer to the Manual Year-End Report Checklist, which is available in Chapter IV-A, Exhibit IV-A-25, and on the Internet at <a href="https://www.dof.ca.gov/html/calstars/calsdocs/optools/yecklist.doc">www.dof.ca.gov/html/calstars/calsdocs/optools/yecklist.doc</a>.

The remaining year-end reports have been prepared or ordered from CALSTARS and reviewed as follows:

### REPORT NO. 4 – YEAR END STATEMENT OF REVENUE (Q26)

Only Current Year Revenue is reported.
Reconciliation of State Controllers Revenue with Statement of Revenue is complete. Total Revenue Per State Controllers Office Accounts plus Reconciling Factors (Accruals and Adjustments to SCO) lines equal Total Revenue Per Statement of Revenue.
Adjustments to SCO agree with supporting Transaction Requests.

### **REPORT NO. 6 - FINAL BUDGET REPORT (B06)**

Total appropriations by reference are not overspent (debit balance).
NOTE: Report No. 6 must be submitted to the SCO.

### **REPORT NO. 7 - PRE-CLOSING TRIAL BALANCE (G02)**

	For a non-shared fund, GL 1140 and GL 1210 have debit balances and are reconciled to the SCO Fund Reconciliation.
	GL 1510-Due from Federal Government should not be used (used only in Federal Trust Fund).
	For Bond funds, submit this report at fund and fund detail level.

### **REPORT NO. 8 - POST-CLOSING TRIAL BALANCE (G02)**

There is only one fund balance – GL 5570 for shared funds or GL 5530 for non-shared funds.
For a non-shared fund, GL 5530-Fund Balance has a credit or zero balance. A debit balance must be explained in a footnote on the certification letter.
Subsidiaries on File have normal balances.

### REPORT NO. 14 - REPORT OF BANK AND/OR SAVINGS AND LOAN ASSOCIATION ACCOUNTS OUTSIDE STATE TREASURY (STD 445)

Original is sent to the State Treasurer's Office. If there are no accounts to report, state "There are no accounts outside of the State Treasury" on the report.
Only one copy of Report No. 14 is submitted to the SCO per department. If there are no accounts to report, departments are not required to submit a copy to the SCO.
Department name and organization code is included on report.
ZBAs (zero balance accounts) are included on report.

### **REPORT NO. 18 - STATEMENT OF CHANGES IN GENERAL FIXED ASSETS (G05)**

Report is requested at fund detail level.
Beginning balances agree with the previous year's ending balances. Footnote any adjustments needed to the beginning balance.
Ending balances are all debit amounts.
Amounts agree with Property Ledger Reconciliation.

### **REPORT NO. 19 - STATEMENT OF GENERAL FIXED ASSETS (G05)**

	Only one Report No. 19 is submitted per department.
	Total of all general fixed assets of the department is reflected on the report.

### **REPORT NO. 22 - STATEMENT OF CONTINGENT LIABILITIES**

Amounts shown are not reflected in any general ledger account.

#### SECTION 4: COMPLETE THIS SECTION BEFORE FINAL YEAR-END PACKAGE IS SUBMITTED

#### **CERTIFICATION LETTER**

Certification letters must follow the approved format as displayed in Chapter IV-B, Exhibit IV-B-19 for ongoing participants and Exhibit IV-B-20 for first year participants.

A separate certification letter is required for each fund submitted. The following information is included:

Department name and organization number.
Department mailing address and name of department director.
Fund name and number.
Declaration that the department is participating in CALSTARS Automated Year End for Governmental Cost Funds.
Include the date that the fund's accruals and adjustments were transmitted to the SCO.
All required reports, including Report No. 6 and CSYDB3-1, are listed for each fund/subfund. If there are no amounts to report on Report No. 4, 18, or 22, the statement "None to Report" follows the report title.
Only one Report No. 14 and Report No. 19 is submitted for the department. Report No. 14 and Report No. 19 appear under the heading "Special Reports". If there are no amounts to report, the statement "None to Report" follows the report title.
Ongoing participants include the statement "The CSYDB3-1 Report listed below is in lieu of Report No. 1, Report No. 2, Report No. 3, Report No. 5, and Report No. 15.
First year participants include the statement "This year end package includes a CALSTARS CSYDB3-1 Report in lieu of hard copies of Reports 2 and 15.
Statement certifying that the data on the reports is true and correct.
Title of the officer responsible for fiscal administration.
Contact name, phone number, and e-mail address.
The certification letter does not exceed two pages in length.

#### **FINAL YEAR-END PACKAGE**

CSYDB3-1, CALSTARS Automated SCO Year-End Report – Final, and CSYDB3-2, CALSTARS Transmitted SCO Year-End Report, have been generated.
NOTE: CSYDB3-2 Report will not be created when there is no data to transmit.
Adjustments to SCO have been annotated on the CSYDB3-1 Report and cross referenced to the supporting Transaction Request(s).
Copies of the Transaction Request forms supporting the Report No. 3 adjustments are included in the year end package along with the certification letter. Each adjustment on the Transaction Request forms is cross-referenced to the CSYDB3-1 Report.
Certification letter is signed and dated.
CSYDB3-2 Report and copy of final year-end package is retained by the department.